



Dave Yost • Auditor of State

TUSCARAWAS COUNTY

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Dave Yost • Auditor of State

INDEPENDENT ACCOUNTANTS' REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS REQUIRED BY *GOVERNMENT AUDITING STANDARDS*

Tuscarawas County
125 East High Avenue
New Philadelphia, Ohio 44663

To the County Commissioners:

We have audited the financial statements of the governmental activities, the business-type activities, and each major fund and the aggregate discretely presented component units remaining fund information of Tuscarawas County, Ohio, (the County), as of and for the year ended December 31, 2010, which collectively comprise the County's basic financial statements and have issued our report thereon dated June 24, 2011. Our report refers to other auditors. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in the Comptroller General of the United States' *Government Auditing Standards*. Other auditors audited the financial statements of the discretely presented component units of Starlight Enterprises, Inc. and the Tuscarawas County Port Authority, which are part of the County's remaining fund information, as described in our report on the County's financial statements. This report does not include the results of the other auditors' testing of internal control over financial reporting or compliance and other matters that those auditors separately reported.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered the County's internal control over financial reporting as a basis for designing our audit procedures for the purpose of expressing our opinions on the financial statements, but not for the purpose of opining on the effectiveness of the County's internal control over financial reporting. Accordingly, we have not opined on the effectiveness of the County's internal control over financial reporting.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, when performing their assigned functions, to prevent, or detect and timely correct misstatements. A *material weakness* is a deficiency, or combination of internal control deficiencies resulting in more than a reasonable possibility that a material misstatement of the County's financial statements will not be prevented, or detected and timely corrected.

Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over financial reporting that might be deficiencies, significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over financial reporting that we consider material weaknesses, as defined above.

Compliance and Other Matters

As part of reasonably assuring whether the County's financial statements are free of material misstatement, we tested its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could directly and materially affect the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and accordingly, we do not express an opinion. The results of our tests disclosed no instances of noncompliance or other matters we must report under *Government Auditing Standards*.

We did note certain matters not requiring inclusion in this report that we reported to the County's management in a separate letter dated August 8, 2011.

We intend this report solely for the information and use of management, the audit committee, the County Commissioners, and federal awarding agencies and pass-through entities and others within the County. We intend it for no one other than these specified parties.

A handwritten signature in black ink that reads "Dave Yost". The signature is written in a cursive style with a large, looping "Y" and "O".

Dave Yost
Auditor of State

June 24, 2011



Dave Yost • Auditor of State

INDEPENDENT ACCOUNTANTS' REPORT ON COMPLIANCE WITH REQUIREMENTS APPLICABLE TO EACH MAJOR FEDERAL PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY OMB CIRCULAR A-133

Tuscarawas County
125 East High Avenue
New Philadelphia, Ohio 44663

To the County Commissioners:

Compliance

We have audited the compliance of Tuscarawas County, Ohio (the County) with the types of compliance requirements described in the U.S. Office of Management and Budget (OMB) *Circular A-133, Compliance Supplement* that could directly and materially affect each of the County's major federal programs for the year ended December 31, 2010. The summary of auditor's results section of the accompanying Schedule of Findings and Questioned Costs identifies the County's major federal programs. The County's management is responsible for complying with the requirements of laws, regulations, contracts, and grants applicable to each major federal program. Our responsibility is to express an opinion on the County's compliance based on our audit.

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits included in the Comptroller General of the United States' *Government Auditing Standards*; and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 require that we plan and perform the audit to reasonably assure whether noncompliance occurred with the compliance requirements referred to above that could directly and materially affect a major federal program. An audit includes examining, on a test basis, evidence about the County's compliance with those requirements and performing other procedures we considered necessary in the circumstances. We believe our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination on the County's compliance with those requirements.

In our opinion, Tuscarawas County complied, in all material respects, with the requirements referred to above that could directly and materially affect each of its major federal programs for the year ended December 31, 2010. However, the results of our auditing procedures disclosed an instance of noncompliance with those requirements that, while not affecting our opinion on compliance, OMB Circular A-133 requires us to report. The accompanying Schedule of Findings and Questioned Costs list this instance as Finding 2010-001.

Internal Control Over Compliance

The County's management is responsible for establishing and maintaining effective internal control over compliance with the requirements of laws, regulations, contracts, and grants applicable to federal programs. In planning and performing our audit, we considered the County's internal control over compliance with requirements that could directly and materially affect a major federal program, to determine our auditing procedures for the purpose of opining on compliance and to test and report on internal control over compliance in accordance with OMB Circular A-133, but not for the purpose of opining on the effectiveness of internal control over compliance. Accordingly, we have not opined on the effectiveness of the County's internal control over compliance.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, when performing their assigned functions, to prevent, or to timely detect and correct, noncompliance with a federal program compliance requirement. A *material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a federal program compliance requirement will not be prevented, or timely detected and corrected.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be deficiencies, significant deficiencies, or material weaknesses. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, we identified a certain deficiency in internal control over compliance that we consider to be significant deficiency, described in the accompanying Schedule of Findings and Questioned Costs as item 2010-001. A *significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a federal program compliance requirement that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

The County's response to the finding we identified is described in the accompanying Schedule of Findings and Questioned Costs. We did not audit the County's response and, accordingly, we express no opinion on it.

We also noted a matter involving federal compliance or internal control over federal compliance not requiring inclusion in this report, that we reported to the County's management in a separate letter dated August 8, 2011.

Federal Awards Expenditures Schedule

We have also audited the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate discretely-presented component unit and remaining fund information of Tuscarawas County (the County) as of and for the year ended December 31, 2010, and have issued our report thereon dated June 24, 2011, except for our opinion on the Federal Awards Expenditures Schedule, for which the date is August 8, 2011. Our report also indicated the financial statements of Starlight Enterprises, Inc. and the Tuscarawas County Port Authority were audited by other auditors, and our opinion, insofar as it relates to the amounts included for these component units, is based on the reports of other auditors. Our audit was performed to form opinions on the financial statements that collectively comprise the County's basic financial statements. The accompanying Federal Awards Expenditures Schedule provides additional information as required by OMB Circular A-133 and is not a required part of the basic financial statements. We subjected this information to the auditing procedures applied in the audit of the basic financial statements. In our opinion, this information is fairly stated, in all material respects, in relation to the basic financial statements taken as a whole.

Tuscarawas County
Independent Accountants' Report on Compliance with Requirements
Applicable to Each Major Federal Program and on Internal Control Over
Compliance Required by OMB Circular A-133
Page 3

We intend this report solely for the information and use of the audit committee, management, the County Commissioners, others within the entity, federal awarding agencies, and pass-through entities. It is not intended for anyone other than these specified parties.

A handwritten signature in black ink that reads "Dave Yost". The signature is written in a cursive style with a large, looping "D" and "Y".

Dave Yost
Auditor of State

August 8, 2011.

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TUSCARAWAS COUNTY

Federal Awards Expenditures Schedule
For the Year Ended December 31, 2010

Federal Grantor/ Pass Through Grantor/ Program Title	Federal CFDA Number	Pass Through Entity Number	Expenditures
U.S. DEPARTMENT OF AGRICULTURE			
<i>Rural Development (Direct)</i>			
Water and Waste Disposal Systems for Rural Communities	10.760	N/A	\$ 432,699
USDA-RD Loan Water & Waste Disposal Systems for Rural Communities	10.760	N/A	932,550
			1,365,249
<i>Passed through the Ohio Department of Job and Family Services</i>			
Administrative Matching Grants for the Supplemental Nutrition Assistance Program	10.561	G-1011-11-5120	445,665
ARRA- State Administrative Matching Grants for the Supplemental Nutrition Assistance Program			31,361
			477,026
Total U.S. Department of Agriculture			1,842,275
U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT			
<i>Passed through the Ohio Department of Development:</i>			
Community Development Block Grants/States Program	14.228	B-F-09-1CT-1	186,630
		B-F-10-1CT-1	1,522
		B-W-07-072-1	10,000
		B-C-08-1CT-1	80,674
		B-C-08-1CT-2	215,566
		B-F-08-072-1	7,250
		B-C-10-1CT-1	8,494
Total Community Development Block Grants/States Program			510,136
Total U.S. Department of Housing and Urban Development			510,136
U.S. DEPARTMENT OF JUSTICE			
<i>Passed through the Ohio Office of Criminal Justice Services:</i>			
Crime Victim Assistance	16.575	2009VAGENE428T	21,194
		2010VAGENE428T	9,311
		2009SAGENE428T	2,501
		2010SAGENE428T	1,100
Total Crime Victim Assistance			34,106
Bulletproof Vest Partnership Program	16.607	N/A	1,191
Edward Byrne Memorial Justice Assistance Grant Program	16.738	N/A	4,476
Total U.S. Department of Justice			39,773
U.S. DEPARTMENT OF TRANSPORTATION			
<i>Passed through the Ohio Department of Transportation</i>			
Highway Planning and Construction	20.205	84869 ODOT	392,925
		75580 ODOT	1,253
		87270 ODOT	75,616
		85626 ODOT	213,458
ARRA - Highway Planning and Construction		86356 ODOT	1,089,644
Total Highway Planning and Construction			1,772,896
Transportation Grant	20.513	CRD0079002091	34,652
<i>Passed through the Ohio Department of Public Safety</i>			
State and Community Highway Safety	20.600	N/A	14,164
Alcohol Impaired Driving Countermeasures Incentive Grants I	20.601	N/A	14,164
Total U.S. Department of Transportation			1,835,876

TUSCARAWAS COUNTY

Federal Awards Expenditures Schedule
For the Year Ended December 31, 2010

Federal Grantor/ Pass Through Grantor/ Program Title	Federal CFDA Number	Pass Through Entity Number	Expenditures
<u>U.S. DEPARTMENT OF EDUCATION</u>			
<i>Passed through the Ohio Department of Education</i>			
Rehabilitation Services - Basic Support	84.126	N/A	117,395
<u>Special Education Cluster:</u>			
Special Education - Preschool Grants	84.173	071167-PGS1-2010	3,701
		071167-6BSF-2010	10,088
		071167-6BSF-2011	23,056
Total Special Education Cluster			36,845
Total U.S. Department of Education			154,240
<u>U.S. ELECTION ASSISTANCE COMMISSION</u>			
<i>Passed through Ohio Secretary of State</i>			
Help America Vote Act Requirements Payments	90.401	N/A	854
Total U.S. Election Assistance Commission			854
<u>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES</u>			
<i>Passed through the Ohio Department of Job and Family Services</i>			
Promoting Safe and Stable Families	93.556	G-1011-11-5120	59,367
<u>Temporary Assistance for Needy Families Cluster</u>			
Temporary Assistance for Needy Families Grant	93.558	G-1011-11-5006/G-1011-11-5007	3,060,830
ARRA - Emergency Contingency Fund for Temporary Assistance for Needy Families	93.714	G-1011-11-5006/G-1011-11-5007	385,462
Total Temporary Assistance for Needy Families Cluster			3,446,292
Child Support Enforcement	93.563	G-1011-11-5121	373,356
ARRA - Child Support Enforcement			675,493
			1,048,849
<u>Child Care and Development Block Cluster</u>			
Child Care and Development Block Grant	93.575	G-1011-11-5120	14,868
Child Care Mandatory and Matching Funds of the Child Care and Development Block Grant	93.596	G-1011-11-5120	41,402
ARRA - Child Care and Development Block Grant	93.713	G-1011-11-5120	176,607
			232,877
Total Child Care and Development Block Cluster			
Child Welfare Services - State Grants	93.645	G-1011-11-5120	55,334
Foster Care Title IV-E	93.658	G-1011-11-5120	766,061
ARRA - Foster Care Title IV-E			37,836
			803,897
Adoption Assistance	93.659	G-1011-11-5120	145,275
ARRA - Adoption Assistance			695
			145,970
Social Services Block Grant	93.667	G-1011-11-5120	680,745
Child Abuse and Neglect State Grants	93.669	G-1011-11-5120	1,846
Chafee Foster Care Independence Program	93.674	G-1011-11-5120	30,433
SCHIP	93.767	G-1011-11-5120	42,853
Medicaid Infrastructure Grants To Support the Competitive Employment of People with Disabilities	93.768	N/A	13,450

TUSCARAWAS COUNTY

Federal Awards Expenditures Schedule
For the Year Ended December 31, 2010

Federal Grantor/ Pass Through Grantor/ Program Title	Federal CFDA Number	Pass Through Entity Number	Expenditures
Medical Assistance Program	93.778	MAC	101,340
ARRA- eFMAP	93.778	N/A	376,582
			477,922
<i>Passed through the Ohio Secretary of State</i>			
Voting Access for Individuals with Disabilities_Grants to States	93.617	N/A	2,464
<i>Passed through the Ohio Department of Developmental Disabilities:</i>			
Social Services Block Grant - Title XX	93.667	N/A	46,724
Medical Assistance Program	93.778	G-1011-11-5120	809,488
Total U.S. Department of Health and Human Services			7,898,511
<u>U.S. SOCIAL SECURITY ADMINISTRATION</u>			
State Grants for Work Incentives Assistance to Disabled Beneficiaries	96.009	N/A	2,550
Total U.S. Social Security Administration			2,550
<u>U.S. DEPARTMENT OF HOMELAND SECURITY</u>			
<i>Passed through the Ohio Department of Public Safety - Ohio Emergency Management Agency:</i>			
Emergency Management Performance Grants	97.042	2009-EP-E9-0061	70,035
Homeland Security Grant Program	97.067	2009-SS-T9-0089 2008-GE-T8-0025	73,933 24,343
Total Homeland Security Grant Program			98,276
Total U.S. Department of Homeland Security			168,311
Total			\$ 12,452,526

See accompanying Notes to the Federal Awards Expenditures Schedule.

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TUSCARAWAS COUNTY

NOTES TO THE FEDERAL AWARDS EXPENDITURES SCHEDULE
FISCAL YEAR ENDED DECEMBER 31, 2010

NOTE A - SIGNIFICANT ACCOUNTING POLICIES

The accompanying Federal Awards Expenditures Schedule (the Schedule) summarizes activity of the County's federal award programs. The Schedule has been prepared on the cash basis of accounting.

NOTE B - SUBRECIPIENTS

The County passes certain federal awards received from the U.S Department of Health and Human Services, U.S. Department of Transportation and the U.S. Department of Labor to other governments or not-for-profit agencies (subrecipients). As Note A describes, the County reports expenditures of Federal awards to subrecipients when paid in cash.

As a subrecipient, the County has certain compliance responsibilities, such as monitoring its subrecipients to help assure they use these subawards as authorized by laws, regulations, and the provisions of contracts or grant agreements, and that subrecipients achieve the award's performance goals.

NOTE C - MATCHING REQUIREMENTS

Certain Federal programs require that the County contribute non-Federal funds (matching funds) to support the Federally-funded programs. The County has complied with the matching requirements. The expenditure of non-Federal matching funds is not included on the Schedule.

NOTE D - TRANSFERS BETWEEN FEDERAL PROGRAMS

During fiscal year 2010, the County made allowable transfers of **\$458,793** from the Temporary Assistance for Needy Families (TANF) (93.558) program to the Social Services Block Grant (SSBG) (93.667) program. The Schedule shows the County spent approximately **\$2,841,163** on the TANF program. The amount reported for the TANF program on the Schedule excludes the amount transferred to the SSBG program. The amount transferred to the SSBG program is included as SSBG expenditures when disbursed. The following table shows the gross amount drawn for the TANF program during fiscal year 2010 and the amount transferred to the Social Services Block Grant program.

Temporary Assistance for Needy Families	\$ 3,905,085
Transfer to Social Services Block Grant	(458,793)
Total Temporary Assistance for Needy Families	<u>\$ 3,446,292</u>

TUSCARAWAS COUNTY

**NOTES TO THE FEDERAL AWARDS EXPENDITURES SCHEDULE
FISCAL YEAR ENDED DECEMBER 31, 2010
(Continued)**

NOTE E - OHIO DEPARTMENT OF JOB AND FAMILY SERVICES 2009 ADJUSTMENTS

The Ohio Department of Job and Family Services (ODJFS) sub-awarded to Tuscarawas County, Federal funding from the U.S. Department of Health and Human Services. Although these programs were administered at the County level, in July 2010 ODJFS adjusted some of the County's child care expenditures to align them with available funding sources. ODJFS' adjustments were retroactive to the beginning of the grant period (October 1, 2009). Therefore, these July 2010 adjustments affect 2009 calendar-year program expenditures previously reported as follows:

Program Name	CFDA#	Pass through #	2009 Federal Expenditures Reported	July 2010 Adjustment	Adjusted 2009 Federal Expenditures Reported
Child Care Cluster					
Child Care and Development Block Grant	93.575	G-89-20-1155 / G-1011-11-5120	\$ 427,778	\$ -	\$ 427,778
Child Care Mandatory and Matching Funds of the Child Care and Development Fund	93.596	G-89-20-1155 / G-1011-11-5120	661,607	(283,881)	377,796
ARRA - Child Care and Development Block Grant	93.713	G-89-20-1155 / G-1011-11-5120	23,663	-	23,633
Total			1,113,048	(283,881)	829,207
Temporary Assistance for Needy Families	93.558	G-89-20-1155 / G-1011-11-5120	4,115,457	101,270	4,216,727

TUSCARAWAS COUNTY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
OMB CIRCULAR A -133 § .505
December 31, 2010

1. SUMMARY OF AUDITOR'S RESULTS

<i>(d)(1)(i)</i>	Type of Financial Statement Opinion	Unqualified
<i>(d)(1)(ii)</i>	Were there any material control weaknesses reported at the financial statement level (GAGAS)?	No
<i>(d)(1)(ii)</i>	Were there any significant deficiencies in internal control reported at the financial statement level (GAGAS)?	No
<i>(d)(1)(iii)</i>	Was there any reported material noncompliance at the financial statement level (GAGAS)?	No
<i>(d)(1)(iv)</i>	Were there any material internal control weaknesses reported for major federal programs?	No
<i>(d)(1)(iv)</i>	Were there any significant deficiencies in internal control reported for major federal programs?	Yes
<i>(d)(1)(v)</i>	Type of Major Programs' Compliance Opinion	Unqualified
<i>(d)(1)(vi)</i>	Are there any reportable findings under § .510(a)?	Yes

(d)(1)(vii)	Major Programs (list):	Rural Development CFDA #10.760, Supplemental Nutrition Assistance Program CFDA #10.561, ARRA – Supplemental Nutrition Assistance Program, Highway Planning and Construction CFDA #20.205, Temporary Assistance for Needy Families Grant CFDA #93.558, ARRA – Temporary Assistance for Needy Families CFDA #93.714, Child Support Enforcement CFDA #93.563, ARRA – Child Support Enforcement CFDA #93.563, Child Care and Development Block Grant CFDA #93.575, Child Care and Development Block Grant – Matching Funds CFDA #93.596, ARRA – Child Care and Development Block Grant CFDA #93.713, Foster Care Title IV-E CFDA #93.658, ARRA – Foster Care Title IV-E CFDA #93.658, Social Services Block Grant CFDA #93.667, Medical Assistance Program CFDA #93.778, ARRA – Medical Assistance Program CFDA #93.778
(d)(1)(viii)	Dollar Threshold: Type A/B Programs	Type A: > \$ 373,576 Type B: all others
(d)(1)(ix)	Low Risk Auditee?	No

2. FINDINGS RELATED TO THE FINANCIAL STATEMENTS REQUIRED TO BE REPORTED IN ACCORDANCE WITH GAGAS
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None

3. FINDINGS AND QUESTIONED COSTS FOR FEDERAL AWARDS

1.	Finding Number	2010-001
	CFDA Title and Number	Child Care and Development Block Grant CFDA #93.575, Child Care and Development Block Grant – Matching Funds CFDA #93.596 and ARRA – Child Care and Development Block Grant CFDA #93.713
	Federal Award Number / Year	2010
	Federal Agency	U.S. Department of Health and Human Services
	Pass-Through Agency	Ohio Department of Job and Family Services

Questioned Costs/Significant Deficiency/Noncompliance - Eligibility and Special Tests and Provisions

Child Care Eligibility Determination

45 CFR 98.20(b) states pursuant to §98.16(g)(5), a grantee or other administering agency may establish eligibility conditions or priority rules in addition to those specified in this section and §98.44 so long as they do not: (1) Discriminate against children on the basis of race, national origin, ethnic background, sex, religious affiliation, or disability; (2) Limit parental rights provided under Subpart D; or (3) Violate the provisions of this section, §98.44, or the Plan. In particular, such conditions or priority rules may not be based on a parent's preference for a category of care or type of provider. In addition, such additional conditions or rules may not be based on a parent's choice of a child care certificate.

In addition, **45 CFR 98.42** states Lead Agencies shall establish, and periodically revise, by rule, a sliding fee scale(s) that provides for cost sharing by families that receive CCDF child care services.

As part of the eligibility determination for CCDF child care services, the County JFS has to follow established guidelines in **Ohio Admin. Code 5101:2-16-39** to determine the copayment required to receive benefits. **Ohio Admin. Code 5101:2-16-39(A)** states each family with a monthly income of ten dollars or more shall be assessed a copayment based on family size and gross monthly income. (1) The assigned copayment shall be paid to the provider in each copayment calendar month according to the "Child Care Copayment Calendar" that appears in the appendix to this rule. (2) The copayment amount shall be determined according to the "Child Care Copayment Chart" that appears in the appendix to this rule. (3) The copayment shall not exceed ten per cent of the family's monthly income. (B) The county department of job and family services shall determine the copayment at the time the family submits an application and supporting documentation. The copayment amount shall be in effect for the entire twelve month eligibility period unless any of the following occurs: (1) The caretaker reports a change in family income, family size, or both, that reduces the amount of the copayment, and the CDJFS approves the reduction. (2) A documented increase in family income or a reduction in family size occurs within the first thirty calendar days of the date of an initial eligibility determination. (3) An incorrect copayment was assessed by the CDJFS as a result of agency error, recipient error, or recipient fraud, resulting in corrective action to reduce or increase the family's copayment. (4) The Ohio department of job and family services (ODJFS) requires a change in the copayment. (5) If the CDJFS proposes a change in the copayment or termination of child care benefits, the CDJFS shall use the JFS 04065 "Prior Notice of Right to a State Hearing" (rev. 5/2001), or its computer-generated equivalent. The notice shall be sent no less than fifteen calendar days prior to the date of the proposed action.

(C) The copayment shall be recalculated as part of the annual redetermination of eligibility.

The Tuscarawas County Department of Job & Family Services (TCJFS) utilizes the Child Care manual which is provided by ODJFS outlining the eligibility requirements to receive child care federal resources. The manual requires that applicants must provide income documentation of the parent(s) of the child who lives in the household (or the spouse if he/she is living in the household). Based on the total earned income, an applicant can be eligible for child care and assessed a copayment.

The County JFS did not follow the established guidelines and calculated inaccurate copayments for CCDF child care services for 25 out of 60 applications tested. Out of the 25 application errors, 16 applications documented a copayment that was lower than the allowed copayment and 9 applications documented a copayment that was higher than the allowed amount. While the 9 applications with a higher copayment did not result in the County JFS paying the child care provider more in federal reimbursement, the 16 incorrect applications did result in an overpayment of federal money to child care providers. The total actual error and projected error on the 16 applications in error was \$367 and \$16,457, respectively.

The Tuscarawas County Department of Job & Family Services should implement procedures to help ensure that child care applications are reviewed thoroughly, income support is calculated correctly, and the correct copayment is assessed. This will also help ensure that the Tuscarawas County Department of Job & Family Services follows the procedures outlined in the Child Care manual.

Corrective Action Plan/Official's Response:

Prior to October 22, 2010, all Child Care applications and re-determinations were processed manually. The majority of errors obviously were a result of the worker using the wrong co-pay chart to determine co-pays. Child Care overpayments occurred due to agency error.

Effective October 22, 2010 Child Care applications and yearly re-determinations are no longer processed manually. Our county converted to CCIDS October 22, 2010. The Child Care eligibility worker is responsible for entering the reported / verified data into CCIDS. All calculations are completed in CCIDS. If reported / verified data is correctly entered into CCIDS, all co-pays should be determined correctly.

The Child Care supervisor will continue to randomly check new applications and yearly re-determinations to ensure that data is correctly entered into CCIDS.

Child Care overpayment referrals will be processed.

The individual responsible for the sited errors resigned from Tuscarawas County Department of Job & Family Services.

Responsible Official: Michelle Tope, Tuscarawas County JFS Director.

Anticipated Completion Date: August 24, 2011

TUSCARAWAS COUNTY

SCHEDULE OF PRIOR AUDIT FINDINGS AND QUESTIONED COSTS
 OMB CIRCULAR A -133 § .315 (b)
 DECEMBER 31, 2010

Finding Number	Finding Summary	Fully Corrected?	Not Corrected, Partially Corrected; Significantly Different Corrective Action Taken; or Finding No Longer Valid; <i>Explain</i>
2009-001	Financial Reporting – Several material adjusting entries were posted to the financial statements	Yes	Finding No Longer Valid
2009-002	RMS Observation Forms – Employees were receiving advance notice of observations	Yes	Finding No Longer Valid
2009-003	PRC Plan – Employees were not following PRC Plan when determining eligibility	Yes	Finding No Longer Valid
2009-004	Allowable Costs – Child Support Enforcement Agency charged excessive depreciation to the federal grant resulting in questioned costs	Yes	Finding No Longer Valid

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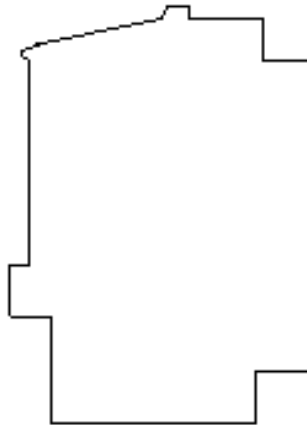
TUSCARAWAS COUNTY, OHIO

Comprehensive Annual Financial Report
For the year ended December 31, 2010

Tuscarawas County, Ohio

Comprehensive Annual Financial Report

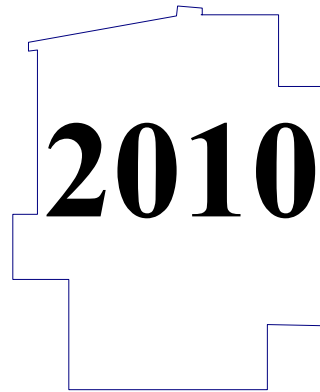
For the Year Ended December 31, 2010



Larry Lindberg
Tuscarawas County Auditor

Prepared by the Tuscarawas County Auditor's Office

**Tuscarawas County, Ohio
Comprehensive Annual
Financial Report**



**Prepared by the
Tuscarawas County
Auditor's Office**

**LARRY LINDBERG
Tuscarawas County Auditor**

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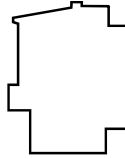
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Auditor's Office

Tuscarawas County

LARRY LINDBERG, Auditor
125 E. High Avenue
New Philadelphia, Ohio 44663



Telephone
(330) 365-3220
Fax: (330) 365-3397

June 24, 2011

To the Citizens of Tuscarawas County
and to the Board of County Commissioners:

Honorable Chris Abbuhl
Honorable Kerry Metzger
Honorable James B. Seldenright

We are pleased to present the 2010 Comprehensive Annual Financial Report (CAFR) for the County of Tuscarawas. This CAFR conforms to Generally Accepted Accounting Principles (GAAP) as applicable to government entities and includes the reporting model as promulgated by GASB Statement No. 34.

Management assumes full responsibility for the completeness and reliability of the information contained in this report, based upon a comprehensive framework of internal control that it has established for this purpose. Because the cost of internal control should not exceed the anticipated benefits, the objective is to provide reasonable, rather than absolute, assurance that the financial statements are free of any material misstatements.

State statutes require the County to be subjected to an annual examination by the Auditor of State. The Auditor of State's office rendered an opinion on the County's financial statements as of December 31, 2010, and the Independent Accountants' Report on the basic financial statements is included in the financial section of this report.

Management's discussion and analysis (MD&A) immediately follows the independent accountant's report and provides a narrative introduction, overview and analysis of the basic financial statements. MD&A complements this letter of transmittal and should be read in conjunction with it.

PROFILE OF THE GOVERNMENT

The County of Tuscarawas is a political subdivision of the State of Ohio, organized in 1808. It encompasses twenty-two townships, sixteen villages and three cities. The largest city in Tuscarawas County is New Philadelphia with a total of 17,288 residents. New Philadelphia has 7,796 housing units which are 65.8 percent owner occupied. The County's second largest city, with 12,826 residents, is Dover, which has 5,233 households with 71.9 percent owner occupied. Uhrichsville is the third largest city with a population of 5,413. Uhrichsville has 2,523 housing units with 66.3 percent owner occupied. In 2010, the average selling price of a home in Tuscarawas County was \$91,265. The County includes 568 square miles and has a 2010 population estimate of 92,582, of which 70,084 are ages 18 or over.

The County provides its citizens with general governmental services which include welfare and social services, health and community assistance related services, civil and criminal justice system services, road and bridge maintenance, and other general administrative support services. The County also operates enterprise activities including sewer and water systems.

A reporting entity is comprised of the primary government, component units and other organizations that are included to ensure that the financial statements are not misleading. The primary government of the County consists of all funds, departments, boards and agencies that are not legally separate from the County. For Tuscarawas County, this includes the Children's Services Board, the Board of Developmental Disabilities, the Human Services Department, and all other departments and activities that are directly operated by the elected County officials.

The East Central Ohio Educational Service Center, the Tuscarawas County Historical Society, and the Tuscarawas County Committee on Aging, Incorporated are not part of the Tuscarawas County entity and are excluded from the accompanying financial statements. All are legally separate from the County. None is fiscally dependent on the County. The County is not financially accountable for any of these entities. Entities that are included as component units of the County are Starlight Enterprises, Incorporated and the Tuscarawas County Port Authority.

LOCAL ECONOMY

Tuscarawas County continues to be a mecca for tourists. Lodging receipts, which are used as a gauge for the number of visitors to the County, have increased an average of over 1 percent per year during each of the last ten years. The County imposed a 3 percent hotel/motel tax in 1980.

Agriculture contributes nearly \$95 million annually to the Tuscarawas County economy, making it one of County's largest industries. Farms located in the County have annual average receipts of \$100,241. The average farm size for the 950 farms located in the County is 145 acres, according to statistics from The Ohio State University Extension Service. Tuscarawas County ranks 4th in the State in cattle production, 8th in hay production, and 4th in milk production.

By the end of 2010, construction was completed and the schedule of events announced for 2011 for the new Performing Arts Center on the campus of Kent State University Tuscarawas at New Philadelphia. The \$17.3 million facility will provide a boost to the region's tourism and social and cultural programs.

Moore & Neidenthal, Incorporated, Certified Public Accountants, located in Dover, opened a new office complex on Wooster Avenue at the north end of Dover. The 4,000-square-foot office is home to the accounting firm and its six full-time staff members.

The Ohio Department of Transportation (ODOT) completed construction of and opened a new interchange off I-77 (County Rd. 80 exit) at the north end of Dover during November 2010. The long-anticipated interchange offers ease of access for truck traffic and business to the firms located in the Dover Industrial Park. The project cost an estimated \$11.8 million.

The U.S. Army Corps of Engineers (USACE) announced it had awarded a contract worth more than \$11 million for Phase 1 of an upgrade planned at the 70-year-old Dover Dam. The dam, located north of Dover off of Route 800 on the Tuscarawas River, provides flood reduction benefits for much of Tuscarawas County south of the dam. The New Philadelphia-based Muskingum Watershed Conservancy District (MWCD) is the committed local cost-share sponsor for the project and will contribute more than \$2 million of the overall estimated cost of \$60 million for the project.

Buehler's grocery store in New Philadelphia completed construction and renovations and opened an Ace Hardware store at the building's south wing. The full-service hardware store offers plenty of products, equipment, tools, and other items and offers a complete line of Ace services.

Students in the Strasburg School District opened the school year in August 2010 in a new \$17.3 million complex that houses all 12 grades in one building. The 104,000-square-foot facility hosts the District's 670 students and also houses the District's administration staff and replaces a building that was more than 80 years old.

Parishioners at First United Methodist Church, located on West High Avenue in downtown New Philadelphia, opened a renovated sanctuary along with a new sanctuary and multipurpose space in the spring of 2010. The \$3 million project began in 2006 with planning and design and was overseen by the local Benchmark Construction Company, Incorporated. The addition to the main building houses staff offices, a library, and conference room, as well as a multipurpose sanctuary space for worship and community events. The multipurpose space serves as a voting location for many of New Philadelphia's city wards.

Vision Care Associates in Dover, formerly Boulevard Medical Center, opened a new 7,000-square-foot building in the spring in their same location across from Union Hospital. The new building features a larger waiting room, extra exam room, and more testing rooms.

Tusco Display, in Gnadenhutzen, experienced growth in virtually every segment of its business in 2010 and reported that it will experience additional improvement in sales in 2011. Founded in 1948, Tusco Display designs, engineers, and produces custom store fixtures and permanent point-of-displays for many of the nation's leading brand marketers and retailers. The company employs about 60 workers.

The Tuscarawas County Community Improvement Corp. (CIC) reported that it received a grant award from the U.S. Department of Commerce, Economic Development Administration, to complete the total funding package for a 25,000-square-foot high tech business incubator within the Tuscarawas Regional Technology Park in New Philadelphia. The project, part of a partnership with Kent State University Tuscarawas, was highlighted by a marketing event held on the site of the incubator in the fall.

Residential new construction totaled \$17,275,114 for 2010. Areas that accounted for this growth included the City of Dover (\$2,230,743), the City of New Philadelphia (\$1,969,229), the Village of Strasburg (\$1,720,400), and the Township of Dover (\$1,161,114).

Sales of existing homes in 2010 continued to be down due to the challenging economy. The City of Dover had 221 property transfers with the average sale price of \$112,794, the City of New Philadelphia had 267 property transfers with the average sale price of \$102,639, and the Uhrichsville/Dennison area had 122 property transfers with an average sale price of \$42,897. The average sale price in southern Tuscarawas County was \$45,547 and in the northern end of the County it was \$104,371.

RELEVANT FINANCIAL POLICIES

The County Commissioners have dedicated one mill of the three mill permissive transfer tax to fund future county building maintenance and improvements. The Commissioners also approved the issuance of \$1.45 million in Recovery Zone Economic Development Bonds in December of 2010, to provide needed repairs to the County Justice Center and County Administration Building.

AWARDS AND ACKNOWLEDGEMENTS

Awards The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to Tuscarawas County, Ohio, for its comprehensive annual financial report for the year ended December 31, 2009. This was the twenty-fourth consecutive year that the County received this prestigious award. In order to be awarded a Certificate of Achievement, a governmental unit must publish an easily readable and efficiently organized comprehensive annual financial report. This report must satisfy both generally accepted accounting principles and applicable legal requirements.

A Certificate of Achievement is valid for a period of one year. We believe our current report continues to meet the Certificate of Achievement Program's requirements, and we are again submitting it to the GFOA to determine its eligibility to receive the certificate, which is the highest form of recognition in the area of governmental financial reporting.

Acknowledgments The publication of this report is a major step in professionalizing Tuscarawas County government. Preparation of this report could not have been accomplished without the effort of a number of employees of the County Auditor's Office and the various County officeholders and department heads. The County sincerely appreciates the cooperation and contribution of each individual.

A great deal of credit must go to the Local Government Services Section of the Auditor of State's Office for their guidance and support throughout this project.

Without the continued support of the Tuscarawas County Commissioners, preparation of this report would not have been possible.

Sincerely,



Larry Lindberg
Auditor
Tuscarawas County

Certificate of Achievement for Excellence in Financial Reporting

Presented to

Tuscarawas County
Ohio

For its Comprehensive Annual
Financial Report
for the Fiscal Year Ended
December 31, 2009

A Certificate of Achievement for Excellence in Financial Reporting is presented by the Government Finance Officers Association of the United States and Canada to government units and public employee retirement systems whose comprehensive annual financial reports (CAFRs) achieve the highest standards in government accounting and financial reporting.



President

Executive Director

Tuscarawas County, Ohio
Elected Officials
December 31, 2010

Board of Commissioners

Chris Abbuhl
Kerry Metzger
James Seldenright

Engineer

Joseph S. Bachman

Auditor

Larry Lindberg

Prosecuting Attorney

Ryan D. Styer

Clerk of Courts

Rockne W. Clarke

Recorder

Lori L. Smith

Coroner

Dr. James G. Hubert

Sheriff

Walt Wilson

Court of Common Pleas – General

Edward Emmett O'Farrell
Elizabeth Lehigh Thomakos

Treasurer

Jeffery S. Mamarella

Court of Common Pleas – Probate and Juvenile

Linda A. Kate

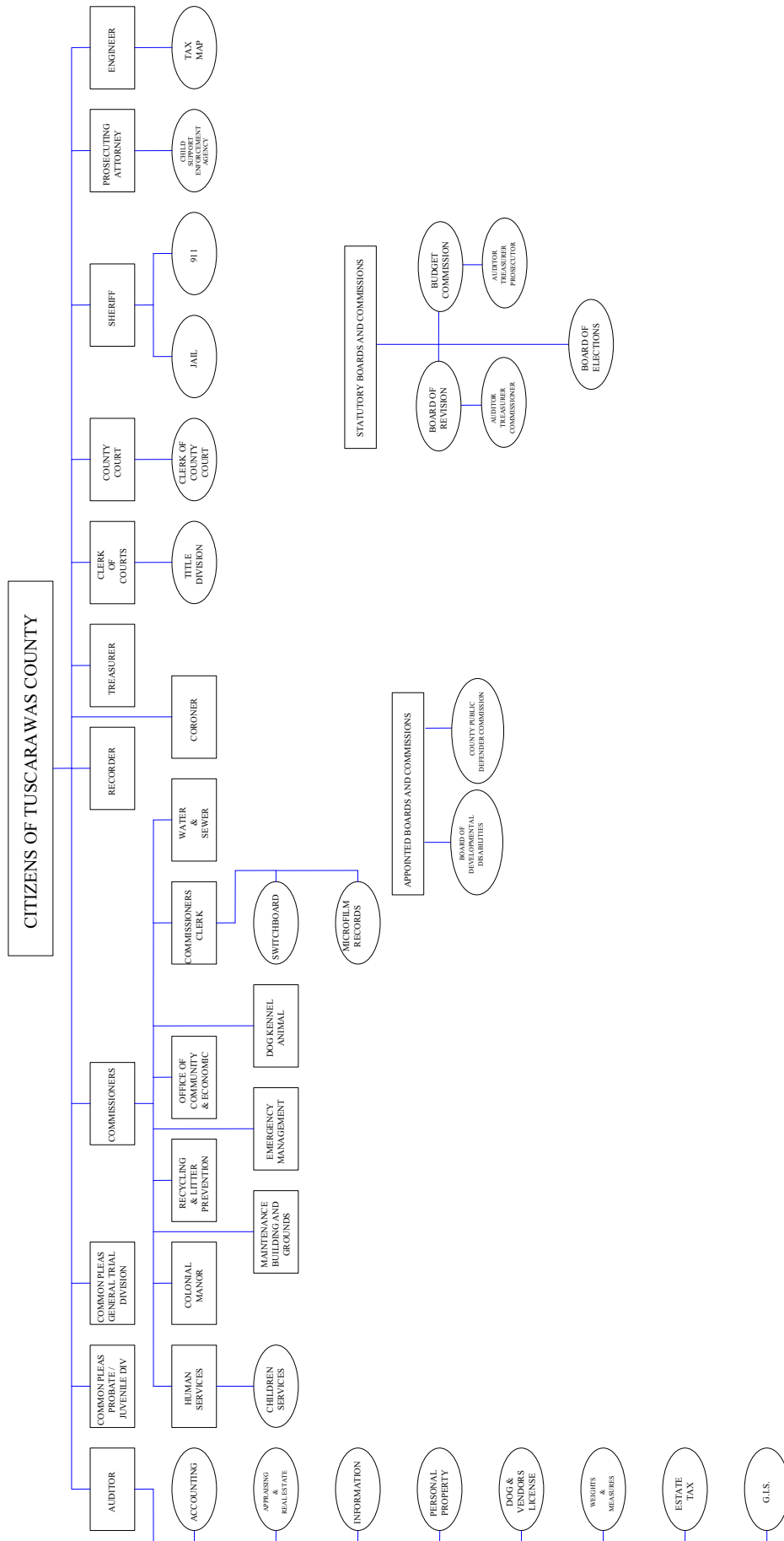
County Court – Southern District

Brad Hillyer

New Philadelphia Municipal Court

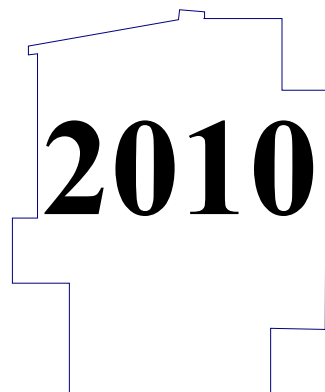
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TUSCARAWAS COUNTY GOVERNMENT



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Tuscarawas County, Ohio Comprehensive Annual Financial Report



**Prepared by the
Tuscarawas County
Auditor's Office**

**LARRY LINDBERG
Tuscarawas County Auditor**

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Dave Yost • Auditor of State

INDEPENDENT ACCOUNTANTS' REPORT

Tuscarawas County
125 East High Avenue
New Philadelphia, Ohio 44663

To the County Commissioners:

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund and the aggregate discretely presented component units and remaining fund information of Tuscarawas County, Ohio, (the County), as of and for the year ended December 31, 2010, which collectively comprise the County's basic financial statements as listed in the Table of Contents. These financial statements are the responsibility of the County's management. Our responsibility is to express opinions on these financial statements based on our audit. We did not audit the financial statements of Starlight Enterprises, Inc. or the Tuscarawas County Port Authority, which represent 30 percent, 18 percent and 1 percent, respectively, of the assets, net assets, and revenues of the County's aggregate discretely presented component units and remaining fund information. Other auditors audited those financial statements. They have furnished their reports thereon to us, and we base our opinion, insofar as it relates to the amounts included for Starlight Enterprises, Inc. and the Tuscarawas County Port Authority, on the reports of other auditors.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in the Comptroller General of the United States' *Government Auditing Standards*. Those standards require that we plan and perform the audit to reasonably assure whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe our audit and the reports of the other auditors provides a reasonable basis for our opinions.

In our opinion, based on our report and the report of the other auditors, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund and the aggregate discretely presented component units, and the remaining fund information of Tuscarawas County, Ohio, as of December 31, 2010, and the respective changes in financial position and where applicable, cash flows, thereof and the respective budgetary comparisons for the General, Board of Developmental Disabilities, Motor Vehicle License and Gas Tax, and Public Assistance Funds for the year then ended in conformity with accounting principles generally accepted in the United States of America.

In accordance with *Government Auditing Standards*, we have also issued our report dated June 24, 2011, on our consideration of the County's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. While we did not opine on the internal control over financial reporting or on compliance, that report describes the scope of our testing of internal control over financial reporting and compliance and the results of that testing. That report is an integral part of an audit performed in accordance with *Government Auditing Standards*. You should read it in conjunction with this report in assessing the results of our audit.

Accounting principles generally accepted in the United States of America require this presentation to include *Management's discussion and analysis* to supplement the basic financial statements. Although this information is not part of the basic financial statements, the Governmental Accounting Standards Board considers it essential for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any other assurance.

We conducted our audit to opine on the financial statements that collectively comprise the County's basic financial statements taken as a whole. The introductory section, the financial section's combining statements, individual fund statements and schedules, and the statistical section information provides additional analysis and are not a required part of the basic financial statements. The financial section's combining statements, individual fund statements and schedules are management's responsibility, and were derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. These statements and schedules were subject to the auditing procedures we applied to the basic financial statements. We and the other auditors also applied certain additional procedures, including comparing and reconciling this information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, in accordance with auditing standards generally accepted in the United States of America. In our opinion, based on our report and the report of the other auditors, this information is fairly stated in all material respects in relation to the basic financial statements taken as a whole. We and the other auditors did not subject the introductory section and statistical section information to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we express no opinion or any other assurance on them.



Dave Yost
Auditor of State

June 24, 2011

Tuscarawas County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2010
Unaudited

The discussion and analysis of Tuscarawas County's financial performance provides an overview of the County's financial activities for the year ended December 31, 2010. The intent of this discussion and analysis is to look at the County's financial performance as a whole.

Financial Highlights

Key financial highlights for 2010 are as follows:

The assets of the County exceeded its liabilities at December 31, 2010, by \$146,780,894 (net assets). Of this amount, \$16,528,721 is unrestricted and may be used to meet the County's ongoing obligations. Governmental activities' unrestricted net assets are \$15,204,958. The County's total net assets increased by \$1,024,837, which represents a 0.7 percent increase from 2009.

At the end of the current year, the County's governmental funds reported a combined ending fund balance of \$42,779,175, an increase of \$1,121,083 from the prior year. Of this amount, \$38,497,481 is available for spending (unreserved fund balance) on behalf of its citizens.

At the end of the current year, unreserved fund balance for the general fund was \$10,555,551, which represents a 7.9 percent decrease from the prior year and represents 80.17 percent of total general fund expenditures for 2010.

Permissive sales tax revenue was \$9,115,316, an increase of \$569,628 from the prior year.

Overview of the Financial Statements

This annual report consists of a series of financial statements. These statements are organized so the reader can understand the County as a financial whole or as an entire operating entity. The statements also provide a detailed look at specific financial conditions.

The County's basic financial statements are comprised of three components: the County-wide financial statements, fund financial statements, and notes to the financial statements. This report also contains other supplementary information in addition to the basic financial statements themselves.

County-Wide Financial Statements

The County-wide financial statements are designed to provide readers with a broad overview of the County's finances, in a manner similar to a private-sector business.

Statement of Net Assets and Statement of Activities

The statement of net assets presents information on all of the County's assets and liabilities, except for the County's fiduciary funds, with the difference between the two reported as net assets. The statement of activities presents information showing how the County's net assets changed during the current year. These statements are prepared using the accrual basis of accounting similar to the accounting method used by private sector companies.

Tuscarawas County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2010
Unaudited

This basis of accounting takes into consideration all of the current year's revenues and expenses, regardless of when the cash is received or paid.

The change in net assets is important because it tells the reader whether, for the County as a whole, the financial position of the County has improved or diminished. However, in evaluating the overall position of the County, non-financial information such as changes in the County's tax base and the condition of the County's capital assets will also need to be evaluated.

In the statement of net assets and the statement of activities, the County is divided into three kinds of activities:

Governmental Activities – Most of the County's programs and services are reported here, including general government, public safety, public works, health, human services, and economic development. These services are funded primarily by taxes and intergovernmental revenues, including federal and state grants and other shared revenues.

Business-Type Activities – These services are provided on a charge for goods or services basis to recover all or most of the cost of the services provided. The County's Water and Sewer Districts are reported here.

Component Units – The County's financial statements include financial data of the Tuscarawas County Port Authority and Starlight Enterprises, Inc. These component units are described in the notes to the financial statements. The component units are separate and may buy, sell, lease, and mortgage property in their own name and can sue or be sued in their own name.

Fund Financial Statements

A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objects. The County, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All of the funds of the County can be divided into three categories: governmental funds, proprietary funds, and fiduciary funds. Fund financial statements provide detailed information about the County's major funds.

Based on the restriction on the use of monies, the County has established many funds that account for the multitude of services provided to our residents. The County's major governmental funds are the general fund, board of developmental disabilities fund, public assistance fund, and the motor vehicle license and gas tax fund.

Governmental Funds - Governmental funds are used to account for essentially the same functions reported as governmental activities on the government-wide financial statements. Most of the County's basic services are reported in these funds that focus on how money flows into and out of the funds and the year end balances available for spending. These funds are reported on the modified accrual basis of accounting that measures cash and all other financial assets that can be readily converted to cash. The governmental fund statements provide a detailed short-term view of the County's general government operations and the basic services being provided, along with the financial resources available.

Tuscarawas County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2010
Unaudited

Because the focus of the governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities on the government-wide financial statements. By doing so, readers may better understand the long-term impact of the government's short-term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balances provide a reconciliation to facilitate this comparison between governmental funds and governmental activities.

The County maintains a multitude of individual governmental funds. Information is presented separately on the governmental fund balance sheet and on the governmental fund statement of revenues, expenditures, and changes in fund balances for the major funds, which were identified earlier. Data from the other governmental funds are combined into a single, aggregated presentation. Individual fund data for each of these non-major governmental funds is provided in the form of combining statements elsewhere in this report.

Proprietary Funds – The County has two types of proprietary funds, enterprise and internal service. The enterprise funds are used to report the same functions presented as business-type activities on the government-wide financial statements. The County uses enterprise funds to account for the water and sewer district operations. The County uses the internal service fund to account for the self-insurance operations.

Fiduciary Funds – The County has two types of fiduciary funds, a private purpose trust fund and agency funds. The private purpose trust fund is used to account for monies held in trust for meeting the extra needs of children in foster care. Agency funds are used to account for resources held for the benefit of parties outside of the County. Fiduciary funds are not reflected on the government-wide financial statements because the resources from those funds are not available to support the County's programs. The accounting method used for fiduciary funds is much like that used for the proprietary funds.

Notes to the Financial Statements – The notes provide additional information that is essential to a full understanding of the data provided on the government-wide and fund financial statements.

Other Information – In addition to the basic financial statements and accompanying notes, this report also presents combining and individual fund statements and schedules.

Tuscarawas County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2010
Unaudited

Government-Wide Financial Analysis

Table 1 provides a summary of the County's net assets for 2010 compared to 2009:

Table 1
Net Assets

	Governmental Activities		Business-Type Activities		Total	
	2010	2009	2010	2009	2010	2009
Assets						
Current and Other Assets	\$60,527,598	\$60,320,688	\$1,524,878	\$1,722,365	\$62,052,476	\$62,043,053
Capital Assets, Net	81,610,391	80,785,333	24,819,670	24,208,197	106,430,061	104,993,530
<i>Total Assets</i>	<u>142,137,989</u>	<u>141,106,021</u>	<u>26,344,548</u>	<u>25,930,562</u>	<u>168,482,537</u>	<u>167,036,583</u>
Liabilities						
Current and Other Liabilities	11,011,772	11,984,902	146,552	193,349	11,158,324	12,178,251
Long-Term Liabilities:						
Due Within One Year	966,780	763,346	241,926	227,572	1,208,706	990,918
Due in More than One Year	3,149,831	1,923,261	6,184,782	5,988,096	9,334,613	7,911,357
<i>Total Liabilities</i>	<u>15,128,383</u>	<u>14,671,509</u>	<u>6,573,260</u>	<u>6,409,017</u>	<u>21,701,643</u>	<u>21,080,526</u>
Net Assets						
Invested in Capital Assets,						
Net of Related Debt	79,311,944	79,889,424	18,447,525	18,046,287	97,759,469	97,935,711
Restricted:						
Capital Projects	5,827,681	7,495,789	0	0	5,827,681	7,495,789
Developmental Disabilities Board	15,528,850	14,517,604	0	0	15,528,850	14,517,604
Road and Bridge Repair and Maintenance	3,609,671	3,027,677	0	0	3,609,671	3,027,677
County 911 Operations	1,031,680	1,345,393	0	0	1,031,680	1,345,393
Real Estate Assessment	1,310,561	1,484,808	0	0	1,310,561	1,484,808
Title Department Operations	402,637	310,054	0	0	402,637	310,054
Children Services	52,273	172,405	0	0	52,273	172,405
Economic Development and Growth	2,452,402	2,610,998	0	0	2,452,402	2,610,998
Other Purposes	2,101,853	1,815,683	0	0	2,101,853	1,815,683
Unclaimed Monies	175,096	87,723	0	0	175,096	87,723
Unrestricted	15,204,958	13,476,954	1,323,763	1,475,258	16,528,721	14,952,212
<i>Total Net Assets</i>	<u>\$127,009,606</u>	<u>\$126,234,512</u>	<u>\$19,771,288</u>	<u>\$19,521,545</u>	<u>\$146,780,894</u>	<u>\$145,756,057</u>

As noted earlier, the County's net assets, when reviewed over time, may serve as a useful indicator of the County's financial position. In the case of the County, assets exceeded liabilities by \$146,780,894 (\$127,009,606 in governmental activities and \$19,771,288 in business-type activities) as of December 31, 2010. By far, the largest portion of the County's net assets (66.6 percent) represents capital assets (e.g., land, construction in progress, buildings and improvements, machinery and equipment, vehicles, infrastructure, and sewer/water lines) less any related debt used to acquire those assets that is still outstanding. The County uses these capital assets to provide services to citizens; consequently, these assets are not available for future spending. Although the County's investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources since the capital assets themselves cannot be used to liquidate these liabilities.

An additional portion of the County's net assets (11.26 percent) consists of unrestricted assets (\$16,528,721) which may be used to meet the County's ongoing obligations to citizens and creditors. The remaining balance (22.14 percent) represents resources that are subject to restrictions on how they can be used.

Total governmental activities net assets increased by \$775,094 from \$126,234,512 in 2009 to \$127,009,606 in 2010. The increase in governmental net assets was due primarily to an overall decrease in program expenses during 2010.

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Table 2 shows the changes in net assets for 2010 compared to 2009.

Table 2
Changes in Net Assets

	Governmental Activities		Business-Type Activities		Total	
	2010	2009	2010	2009	2010	2009
Revenues						
Program Revenues:						
Charges for Services	\$7,614,352	\$7,755,853	\$2,103,907	\$2,163,916	\$9,718,259	\$9,919,769
Operating Grants and Contributions	18,292,737	16,402,829	770,855	1,170,218	19,063,592	17,573,047
Capital Grants	2,920,356	2,020,824	0	0	2,920,356	2,020,824
Total Program Revenues	28,827,445	26,179,506	2,874,762	3,334,134	31,702,207	29,513,640
General Revenues:						
Property Taxes	9,400,266	9,459,022	0	0	9,400,266	9,459,022
Sales Taxes	9,115,316	8,545,688	0	0	9,115,316	8,545,688
Intergovernmental	7,295,558	7,399,494	0	0	7,295,558	7,399,494
Interest	364,715	897,605	0	0	364,715	897,605
Other	2,078,412	1,325,550	51,268	15,347	2,129,680	1,340,897
Total General Revenues	28,254,267	27,627,359	51,268	15,347	28,305,535	27,642,706
Total Revenues	57,081,712	53,806,865	2,926,030	3,349,481	60,007,742	57,156,346
Program Expenses						
Governmental Activities:						
General Government:						
Legislative and Executive - Primary Government	6,891,333	7,395,946	0	0	6,891,333	7,395,946
Legislative and Executive - External Portion	1,371,485	1,494,878	0	0	1,371,485	1,494,878
Legislative and Executive - Intergovernmental	406,504	489,304	0	0	406,504	489,304
Judicial - Primary Government	4,358,468	4,348,343	0	0	4,358,468	4,348,343
Judicial - Intergovernmental	26,256	0	0	0	26,256	0
Public Safety - Primary Government	7,530,350	7,486,413	0	0	7,530,350	7,486,413
Public Safety - Intergovernmental	1,286,483	1,461,666	0	0	1,286,483	1,461,666
Public Works - Primary Government	11,326,039	9,983,828	0	0	11,326,039	9,983,828
Public Works - Intergovernmental	416,829	0	0	0	416,829	0
Health	8,256,963	8,642,859	0	0	8,256,963	8,642,859
Human Services - Primary Government	14,019,800	16,821,981	0	0	14,019,800	16,821,981
Human Services - Intergovernmental	3,065	0	0	0	3,065	0
Conservation and Recreation	373,642	374,199	0	0	373,642	374,199
Debt Service:						
Interest and Fiscal Charges	39,401	47,832	0	0	39,401	47,832
Sewer	0	0	1,801,650	1,967,910	1,801,650	1,967,910
Water	0	0	874,637	790,582	874,637	790,582
Total Expenses	56,306,618	58,547,249	2,676,287	2,758,492	58,982,905	61,305,741
Change in Net Assets	775,094	(4,740,384)	249,743	590,989	1,024,837	(4,149,395)
Net Assets Beginning of Year - Restated (See Note 3)						
	126,234,512	130,974,896	19,521,545	18,930,556	145,756,057	149,905,452
Net Assets End of Year	\$127,009,606	\$126,234,512	\$19,771,288	\$19,521,545	\$146,780,894	\$145,756,057

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Governmental Activities

Operating grants were the largest program revenue, accounting for \$18,292,737, or 32.05, percent of total governmental revenues. The major recipients of intergovernmental program revenues were human services, public works, and public safety.

The County's direct charges to users of governmental services made up \$7,614,352, or 13.34, percent of total governmental revenues. These charges are for fees for real estate transfers, fees associated with the collection of property taxes, fines and forfeitures related to judicial activity, road improvements for subdivisions, and licenses and permits.

Property tax revenues account for \$9,400,266 of the \$57,081,712 total revenues for governmental activities, or 16.47 percent of total revenues.

The County's sales tax is a major revenue component amounting to \$9,115,316, or 15.97 percent, of total revenues. The 6.67 percent increase from the prior year is due to a slight improvement in the economy, which is linked to an increase in consumer spending.

The human services – primary government program accounted for \$14,019,800 of the \$56,306,618 total expenses for governmental activities, or 24.9 percent, of total expenses. Human services – primary government, which includes the department of job and family services, the child support enforcement agency, children services, and senior citizen programs, has decreased expenses from 2009 to 2010 of \$2,802,181. This decrease is due to the closing of Colonial Manor, the County home in New Philadelphia.

The next largest program was public works – primary government, accounting for \$11,326,039, and representing 20.11 percent of total governmental expenses. This program, which used the motor vehicle and gas tax money, has increased from 2009 to 2010 by \$1,342,211 due to an increased number of road and bridge projects in 2010.

General government – legislative and executive – primary government, which includes costs associated with the general administration of County government, has decreased expenses from 2009 to 2010 by \$504,613. This decrease is a result of decreased election costs and fees associated with the tax collection process that are charged to the County.

Public safety – primary government, which includes the operations of the Sheriff's Office and 911 system, has increased expenses from 2009 to 2010 by \$43,937. This is due to increases in wages and fuel costs.

Health, which includes dog and kennel and the board of developmental disabilities, has decreased expenses from 2009 to 2010 by \$385,896, primarily due to decreased Medicaid responsibility and decreased personal service costs.

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Table 3, for governmental activities, indicates the total cost of services and the net cost of services. The statement of activities reflects the cost of program services and the charges for services, and sales, grants, and contributions offsetting those services. The net cost of services identifies the cost of those services supported by tax revenues and unrestricted intergovernmental revenues.

Table 3
 Governmental Activities

	Total Cost of Services 2010	Total Cost of Services 2009	Net Cost of Services 2010	Net Cost of Services 2009
Governmental Activities:				
General Government:				
Legislative and Executive - Primary Government	\$6,891,333	\$7,395,946	(\$4,225,383)	(\$4,598,625)
Legislative and Executive - External Portion	1,371,485	1,494,878	79,512	118,708
Legislative and Executive - Intergovernmental	406,504	489,304	(294,139)	(415,692)
Judicial - Primary Government	4,358,468	4,348,343	(2,961,392)	(3,111,808)
Judicial - Intergovernmental	26,256	0	(18,998)	0
Public Safety - Primary Government	7,530,350	7,486,413	(6,450,060)	(6,352,257)
Public Safety - Intergovernmental	1,286,483	1,461,666	(930,876)	(1,241,773)
Public Works - Primary Government	11,326,039	9,983,828	(837,551)	(3,188,306)
Public Works - Intergovernmental	416,829	0	(301,609)	0
Health	8,256,963	8,642,859	(8,007,825)	(8,289,217)
Human Services - Primary Government	14,019,800	16,821,981	(3,187,485)	(4,963,008)
Human Services - Intergovernmental	3,065	0	(2,218)	0
Conservation and Recreation	373,642	374,199	(301,748)	(277,933)
Debt Service:				
Interest and Fiscal Charges	39,401	47,832	(39,401)	(47,832)
Total	\$56,306,618	\$58,547,249	(\$27,479,173)	(\$32,367,743)

Charges for services and grants of \$28,827,445 (51.2 percent of the total costs of services) are received and used to fund the expenses of the County. The remaining \$27,479,173 in expenses is funded by property taxes, sales taxes, and intergovernmental revenues. A material portion of legislative and executive – primary government (38.69 percent), public works – primary government (92.61 percent), and human services – primary government expenses (77.26 percent) are funded by charges for services, operating grants, and capital grants.

Business-Type Activities

The net assets for business-type activities increased by \$249,743 during 2010. Major revenue sources were charges for services of \$2,103,907.

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Financial Analysis of County Funds

As noted earlier, the County uses fund accounting to ensure and demonstrate compliance with finance related legal requirements.

Governmental Funds - The focus of the County's governmental funds is to provide information on near term inflows, outflows, and balances of spendable resources. Such information is useful in assessing the County's financing requirements. In particular, unreserved fund balance may serve as a useful measure of the County's net resources available for spending at the end of the year.

As of December 31, 2010, the County's governmental funds reported a combined ending fund balance of \$42,779,175, an increase of \$1,121,083 in comparison with the prior year. Approximately 89.99 percent of this total (\$38,497,481) constitutes unreserved fund balance. The remainder of the fund balance is reserved to indicate that it is not available for new spending because it has already been committed to liquidate contracts and purchase orders of the prior year (\$1,577,461) or a variety of other restricted purposes (\$2,704,233).

The general fund is the primary operating fund of the County. At the end of 2010, unreserved fund balance was \$10,555,551 while total fund balance was \$11,207,454. As a measure of the general fund's liquidity, it may be useful to compare both unreserved fund balance and total fund balance to total fund expenditures. Unreserved fund balance represents 80.17 percent to total general fund expenditures, while total fund balance represents 85.12 percent of that same amount.

The fund balance of the County's general fund decreased by \$858,062 during 2010. Some factors for this decrease include decreases in intergovernmental and charges for services revenues, as well as an increase in transfers out.

The board of developmental disabilities fund had an unreserved fund balance of \$15,490,451 and total fund balance of \$15,584,184 at the end of 2010. The unreserved fund balance represents 205.27 percent of total fund expenditures, while total fund balance represents 206.51 percent of that same amount. The fund balance increased by \$1,065,776 during 2010. This increase is due primarily to increased intergovernmental revenue.

The public assistance fund had an unreserved fund balance of \$98,930 and total fund balance of \$330,800 at the end of 2010. The unreserved fund balance represents 1.5 percent of total fund expenditures, while total fund balance represents 5.03 percent of that same amount. The fund balance increased by \$1,034,851 during 2010, which was due to significant expenditure reductions from the prior year.

The motor vehicle license and gas tax fund had an unreserved fund balance of \$1,706,398 and total fund balance of \$1,776,659 at the end of 2010. The unreserved fund balance represents 24.65 percent of total fund expenditures, while total fund balance represents 25.66 percent of that same amount. The fund balance increased by \$435,180 during 2010, which was attributed to higher intergovernmental and charges for services revenues, as well as a reduction in expenditures of just under \$.5 million from the prior year.

Enterprise Funds - The County's enterprise funds provide the same type of information found in the government-wide financial statements, but in more detail.

Unrestricted net assets of the Sewer District at December 31, 2010, were \$915,164, and for the Water District were \$373,116. Total net assets for enterprise funds increased by \$241,824.

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Budgetary Highlights

By State statute, the Board of County Commissioners adopts the annual operating budget for the County in January. For the general fund, changes from the original to the final budget net change in fund balance was a decrease of \$76,649. Changes from the final budget net change in fund balance to the actual was an increase of \$1,693,151. This increase was caused by reductions in actual expenditures in all programs. Also, there was \$215,427 less in actual transfers out made than appropriated for.

Capital Assets and Debt Administration

Capital Assets - The County's investment in capital assets for governmental and business-type activities as of December 31, 2010, was \$106,430,061 (net of accumulated depreciation). This investment in capital assets includes land, construction in progress, buildings and improvements, machinery and equipment, vehicles, infrastructure, and sewer/water lines.

Major capital asset events during 2010 included road construction projects, bridge projects, and a major sewer system improvement project.

Table 4 shows 2010 balances compared to 2009:

Table 4
 Capital Assets at December 31
 (Net of Depreciation)

	Governmental Activities		Business-Type Activities		Total	
	2010	2009	2010	2009	2010	2009
Land	\$1,203,733	\$1,197,439	\$232,894	\$232,894	\$1,436,627	\$1,430,333
Construction in Progress	2,441,667	236,080	3,566,985	2,396,738	6,008,652	2,632,818
Buildings and Improvements	19,477,324	20,100,752	3,676,280	3,796,305	23,153,604	23,897,057
Machinery and Equipment	1,712,391	1,963,163	609,647	667,898	2,322,038	2,631,061
Vehicles	1,377,523	1,373,913	174,590	177,879	1,552,113	1,551,792
Infrastructure	55,397,753	55,913,986	0	0	55,397,753	55,913,986
Sewer/Water Lines	0	0	16,559,274	16,936,483	16,559,274	16,936,483
Totals	<u>\$81,610,391</u>	<u>\$80,785,333</u>	<u>\$24,819,670</u>	<u>\$24,208,197</u>	<u>\$106,430,061</u>	<u>\$104,993,530</u>

See Note 10 for additional information on capital assets.

Long-Term Debt - At December 31, 2010, the County had outstanding debt in the form of OWDA and OPWC loans for business-type activities and a county building improvement bond and a courthouse improvement bond anticipation note for governmental activities.

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Table 5 shows 2010 balances compared to 2009:

Table 5
 Outstanding Debt at Year End

	Governmental Activities		Business-Type Activities		Total	
	2010	2009	2010	2009	2010	2009
County Building						
Improvement Bonds	\$1,450,000	\$0	\$0	\$0	\$1,450,000	\$0
Courthouse Improvement						
Bond Anticipation Note	828,000	866,000	0	0	828,000	866,000
OPWC Loans Payable	0	0	1,766,684	1,603,657	1,766,684	1,603,657
OWDA Loans Payable	0	0	4,334,461	4,280,253	4,334,461	4,280,253
Totals	\$2,278,000	\$866,000	\$6,101,145	\$5,883,910	\$8,379,145	\$6,749,910

In addition to the long term debt, the County's long-term obligations include capital leases and compensated absences. Additional information on the County's long-term debt can be found in Note 16 of this report.

Economic Factors

Tourism in Tuscarawas County continues to contribute greatly to the local economy. The Convention and Visitors Bureau receives a portion of the bed tax and reinvests the funds to promote tourism in Tuscarawas County. In 2010, the Visitors Bureau collected \$314,905. According to Tourism Economics Research Firm, visitors to Tuscarawas County spent \$274 million and were responsible for funding over 3,203 jobs, which is approximately 6.8 percent of the County's labor force.

The labor force for Tuscarawas County stood at 47,100 potential employees, with 42,700 employed and 4,500 unemployed. For December 2010, the Civilian Labor Force estimates the County's unemployment rate at 9.5 percent compared to the State's unemployment rate of 9.2 percent.

A significant growth component has been the establishment of Tuscarawas County as a retail destination for a multi-county area. Because of this sustained retail growth, Tuscarawas County's sales tax collections have grown 222 percent since its inception, while the rate of one percent has remained unchanged.

Requests for Information

This financial report is designed to provide a general overview of the County's finances for all those with an interest in the government's finances. Questions concerning any of the information provided in this report or requests for additional information should be addressed to Larry Lindberg, Tuscarawas County Auditor, Courthouse Annex, 125 East High Avenue, New Philadelphia, Ohio 44663 or by e-mail at lindberg@co.tuscarawas.oh.us.

Tuscarawas County, Ohio
Statement of Net Assets
December 31, 2010

	Primary Government			Component Units	
	Governmental Activities	Business-Type Activities	Total	Starlight Enterprises, Inc.	Tuscarawas County Port Authority
Assets					
Equity in Pooled Cash and Cash Equivalents	\$35,393,162	\$1,629,042	\$37,022,204	\$399,050	\$30,795
Cash and Cash Equivalents					
in Segregated Accounts	63,779	58,219	121,998	0	0
With Fiscal Agents	1,925,978	0	1,925,978	0	0
Deposits	0	0	0	0	1,375
Materials and Supplies Inventory	1,101,332	65,276	1,166,608	7,768	0
Accrued Interest Receivable	13,266	0	13,266	0	0
Accounts Receivable	56,131	349,857	405,988	82,587	148,230
Internal Balances	628,985	(628,985)	0	0	0
Intergovernmental Receivable	5,236,285	46,650	5,282,935	0	41,774
Prepaid Items	799,234	4,819	804,053	3,296	11,105
Sales Tax Receivable	2,388,562	0	2,388,562	0	0
Property Taxes Receivable	8,940,344	0	8,940,344	0	0
Loans Receivable	3,262,441	0	3,262,441	0	0
Loans Receivable from Component Unit	718,099	0	718,099	0	0
Deferred Charges	0	0	0	0	62,344
Nondepreciable Capital Assets	3,645,400	3,799,879	7,445,279	0	1,135,698
Depreciable Capital Assets, Net	77,964,991	21,019,791	98,984,782	692,274	5,467,533
<i>Total Assets</i>	142,137,989	26,344,548	168,482,537	1,184,975	6,898,854
Liabilities					
Accounts Payable	565,571	64,028	629,599	87,649	106,504
Accrued Wages	683,096	26,162	709,258	0	12,826
Contracts Payable	369,396	0	369,396	0	0
Intergovernmental Payable	870,416	56,362	926,778	0	73,217
Matured Compensated Absences Payable	4,239	0	4,239	0	0
Accrued Interest Payable	3,308	0	3,308	0	8,020
Claims Payable	309,303	0	309,303	0	0
Deferred Revenue	8,206,443	0	8,206,443	35,000	30,702
Other Accrued Liabilities	0	0	0	28,605	0
Long-Term Liabilities:					
Due Within One Year	966,780	241,926	1,208,706	22,027	552,349
Due In More Than One Year	3,149,831	6,184,782	9,334,613	310,681	3,403,523
<i>Total Liabilities</i>	15,128,383	6,573,260	21,701,643	483,962	4,187,141
Net Assets					
Invested in Capital Assets, Net of Related Debt	79,311,944	18,447,525	97,759,469	359,566	2,759,703
Restricted for:					
Capital Projects	5,827,681	0	5,827,681	0	0
Developmental Disabilities Board	15,528,850	0	15,528,850	0	0
Road and Bridge Repair and Maintenance	3,609,671	0	3,609,671	0	0
County 911 Operations	1,031,680	0	1,031,680	0	0
Real Estate Assessment	1,310,561	0	1,310,561	0	0
Title Department Operations	402,637	0	402,637	0	0
Children Services	52,273	0	52,273	0	0
Economic Development and Growth	2,452,402	0	2,452,402	0	0
Other Purposes	2,101,853	0	2,101,853	0	0
Unclaimed Monies	175,096	0	175,096	0	0
Unrestricted	15,204,958	1,323,763	16,528,721	341,447	(47,990)
<i>Total Net Assets</i>	\$127,009,606	\$19,771,288	\$146,780,894	\$701,013	\$2,711,713

See accompanying notes to the basic financial statements

Tuscarawas County, Ohio
Statement of Activities
For the Year Ended December 31, 2010

	Program Revenues			
	Expenses	Charges for Services and Sales	Operating Grants and Contributions	Capital Grants and Contributions
Governmental Activities				
General Government:				
Legislative and Executive - Primary Government	\$6,891,333	\$2,559,358	\$106,592	\$0
Legislative and Executive - External Portion	1,371,485	1,450,997	0	0
Legislative and Executive - Intergovernmental	406,504	54,356	58,009	0
Judicial - Primary Government	4,358,468	1,309,309	87,767	0
Judicial - Intergovernmental	26,256	3,511	3,747	0
Public Safety - Primary Government	7,530,350	577,471	502,819	0
Public Safety - Intergovernmental	1,286,483	172,023	183,584	0
Public Works - Primary Government	11,326,039	389,590	7,178,542	2,920,356
Public Works - Intergovernmental	416,829	55,736	59,484	0
Health	8,256,963	246,498	2,640	0
Human Services - Primary Government	14,019,800	723,274	10,109,041	0
Human Services - Intergovernmental	3,065	410	437	0
Conservation and Recreation	373,642	71,819	75	0
Interest and Fiscal Charges	39,401	0	0	0
<i>Total Governmental Activities</i>	<u>56,306,618</u>	<u>7,614,352</u>	<u>18,292,737</u>	<u>2,920,356</u>
Business-Type Activities				
Sewer District	1,801,650	1,423,766	770,855	0
Water District	874,637	680,141	0	0
<i>Total Business-Type Activities</i>	<u>2,676,287</u>	<u>2,103,907</u>	<u>770,855</u>	<u>0</u>
Total - Primary Government	<u>\$58,982,905</u>	<u>\$9,718,259</u>	<u>\$19,063,592</u>	<u>\$2,920,356</u>
Component Units				
Starlight Enterprises, Inc.	\$876,209	\$931,158	\$0	\$0
Tuscarawas County Port Authority	1,315,361	1,265,925	334,000	0
Totals - Component Units	<u>\$2,191,570</u>	<u>\$2,197,083</u>	<u>\$334,000</u>	<u>\$0</u>

General Revenues

Property Taxes Levied for:

General Purposes

Developmental Disabilities Board

Aging

Community Mental Health

Capital Outlay

Sales Taxes Levied for

General Purposes

Grants and Entitlements not Restricted to Specific Programs

Investment Earnings

Miscellaneous

Total General Revenues

Change in Net Assets

Net Assets Beginning of Year -

Restated (See Note 3)

Net Assets End of Year

See accompanying notes to the basic financial statements

Net (Expense) Revenue and Changes in Net Assets				
Primary Government			Component Units	
Governmental Activities	Business-Type Activities	Total	Starlight Enterprises, Inc.	Tuscarawas County Port Authority
(\$4,225,383)	\$0	(\$4,225,383)	\$0	\$0
79,512	0	79,512	0	0
(294,139)	0	(294,139)	0	0
(2,961,392)	0	(2,961,392)	0	0
(18,998)	0	(18,998)	0	0
(6,450,060)	0	(6,450,060)	0	0
(930,876)	0	(930,876)	0	0
(837,551)	0	(837,551)	0	0
(301,609)	0	(301,609)	0	0
(8,007,825)	0	(8,007,825)	0	0
(3,187,485)	0	(3,187,485)	0	0
(2,218)	0	(2,218)	0	0
(301,748)	0	(301,748)	0	0
(39,401)	0	(39,401)	0	0
(27,479,173)	0	(27,479,173)	0	0
0	392,971	392,971	0	0
0	(194,496)	(194,496)	0	0
0	198,475	198,475	0	0
(27,479,173)	198,475	(27,280,698)	0	0
0	0	0	54,949	0
0	0	0	0	284,564
0	0	0	54,949	284,564
3,610,729	0	3,610,729	0	0
4,272,677	0	4,272,677	0	0
966,068	0	966,068	0	0
348,292	0	348,292	0	0
202,500	0	202,500	0	0
9,115,316	0	9,115,316	0	0
7,295,558	0	7,295,558	0	0
364,715	0	364,715	0	6
2,078,412	51,268	2,129,680	0	12,313
28,254,267	51,268	28,305,535	0	12,319
775,094	249,743	1,024,837	54,949	296,883
126,234,512	19,521,545	145,756,057	646,064	2,414,830
\$127,009,606	\$19,771,288	\$146,780,894	\$701,013	\$2,711,713

Tuscarawas County, Ohio

Balance Sheet

Governmental Funds

December 31, 2010

	General	Board of Developmental Disabilities	Public Assistance	Motor Vehicle License and Gas Tax
Assets				
Equity in Pooled Cash and Cash Equivalents	\$9,848,454	\$13,149,135	\$287,223	\$831,628
Cash and Cash Equivalents				
In Segregated Accounts	63,779	0	0	0
With Fiscal Agents	0	1,925,978	0	0
Materials and Supplies Inventory	117,940	18,683	7,489	928,190
Accrued Interest Receivable	13,266	0	0	0
Accounts Receivable	16,928	16,027	0	6,335
Interfund Receivable	241,535	0	166,700	354
Intergovernmental Receivable	1,065,963	454,432	423,525	2,245,122
Prepaid Items	225,026	448,908	2,626	2,665
Sales Taxes Receivable	2,388,562	0	0	0
Property Taxes Receivable	3,485,265	4,144,717	0	0
Loans Receivable	0	0	0	0
Loans Receivable from Component Unit	49,846	0	0	0
Restricted Assets:				
Equity in Pooled Cash and Cash Equivalents	0	0	0	0
<i>Total Assets</i>	<u>\$17,516,564</u>	<u>\$20,157,880</u>	<u>\$887,563</u>	<u>\$4,014,294</u>
Liabilities and Fund Balances				
Liabilities				
Accounts Payable	\$94,633	\$95,909	\$28,636	\$173,747
Accrued Wages	211,793	129,306	115,442	42,392
Contracts Payable	205	30,860	55,311	0
Intergovernmental Payable	209,472	172,784	234,822	81,565
Matured Compensated Absences Payable	3,329	120	790	0
Interfund Payable	0	0	87,019	0
Deferred Revenue	5,789,678	4,144,717	34,743	1,939,931
<i>Total Liabilities</i>	<u>6,309,110</u>	<u>4,573,696</u>	<u>556,763</u>	<u>2,237,635</u>
Fund Balances				
Reserved for Encumbrances	429,043	93,733	231,870	70,261
Reserved for Unclaimed Monies	175,096	0	0	0
Reserved for Loans Receivable	47,764	0	0	0
Reserved for Interfund Receivable	0	0	0	0
Reserved for Port Authority Guaranty	0	0	0	0
Unreserved, Undesignated Reported in:				
General Fund	10,555,551	0	0	0
Special Revenue Funds	0	15,490,451	98,930	1,706,398
Capital Projects Funds	0	0	0	0
<i>Total Fund Balance</i>	<u>11,207,454</u>	<u>15,584,184</u>	<u>330,800</u>	<u>1,776,659</u>
<i>Total Liabilities and Fund Balances</i>	<u>\$17,516,564</u>	<u>\$20,157,880</u>	<u>\$887,563</u>	<u>\$4,014,294</u>

See accompanying notes to the basic financial statements

Tuscarawas County, Ohio
*Reconciliation of Total Governmental Fund Balances to
Net Assets of Governmental Activities
December 31, 2010*

Other Governmental Funds	Total Governmental Funds	Total Governmental Funds Balances	\$42,779,175
\$8,722,889	\$32,839,329	<i>Amounts reported for governmental activities in the statement of net assets are different because:</i>	
0	63,779	Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds.	81,610,391
0	1,925,978		
29,030	1,101,332	Other long-term assets are not available to pay for current period expenditures and therefore are deferred in the funds:	
0	13,266	Property Taxes	733,901
16,841	56,131	Intergovernmental	3,155,183
1,106,909	1,515,498	Sales Taxes	1,625,022
1,047,243	5,236,285		
120,009	799,234		
0	2,388,562	Total	5,514,106
1,310,362	8,940,344		
3,262,441	3,262,441	Long-term liabilities are not due and payable in the current period and therefore are not reported in the funds:	
668,253	718,099	General Obligation Bonds	(1,450,000)
982,570	982,570	Bond Anticipation Notes	(828,000)
\$17,266,547	\$59,842,848	Capital Leases	(20,447)
		Compensated Absences	(1,818,164)
		Total	(4,116,611)
\$172,646	\$565,571	In the statement of activities interest is accrued on outstanding bonds, whereas in governmental funds, an interest expenditure is reported when due.	(3,308)
183,793	682,726		
283,020	369,396	An internal service fund is used by management to charge the costs of insurance to individual funds. The assets and liabilities of the internal service fund are included in governmental activities in the statement of net assets.	1,261,336
171,519	870,162		
0	4,239	An internal balance is recorded in governmental activities to reflect underpayments to the internal service fund by the business-type activities.	(35,483)
764,011	851,030		
1,811,480	13,720,549	<i>Net Assets of Governmental Activities</i>	\$127,009,606
3,386,469	17,063,673		
752,554	1,577,461		
0	175,096		
834,335	882,099		
664,468	664,468		
982,570	982,570		
0	10,555,551		
4,548,064	21,843,843		
6,098,087	6,098,087		
13,880,078	42,779,175		
\$17,266,547	\$59,842,848		

Tuscarawas County, Ohio
Statement of Revenues, Expenditures and Changes in Fund Balances
Governmental Funds
For the Year Ended December 31, 2010

	General	Board of Developmental Disabilities	Public Assistance	Motor Vehicle License and Gas Tax
Revenues				
Property Taxes	\$3,633,774	\$4,302,474	\$0	\$0
Sales Taxes	9,099,568	0	0	0
Intergovernmental	2,688,908	4,256,106	7,316,348	6,872,891
Interest	363,259	0	0	1,456
Licenses and Permits	6,856	0	0	0
Fines and Forfeitures	202,343	0	0	70,096
Rentals	65,441	0	0	0
Charges for Services	2,258,749	0	0	268,414
Contributions and Donations	2,649	0	0	0
Other	383,207	653,499	34,417	145,949
<i>Total Revenues</i>	<u>18,704,754</u>	<u>9,212,079</u>	<u>7,350,765</u>	<u>7,358,806</u>
Expenditures				
Current:				
General Government:				
Legislative and Executive	4,078,391	0	0	0
Judicial	3,708,121	0	0	0
Public Safety	2,619,618	0	0	0
Public Works	111,421	0	0	6,923,626
Health	197,614	7,543,411	0	0
Human Services	689,852	0	6,582,587	0
Conservation and Recreation	373,642	0	0	0
Intergovernmental	1,383,510	0	0	0
Capital Outlay	0	0	0	0
Debt Service:				
Principal Retirement	2,964	2,672	0	0
Interest and Fiscal Charges	936	220	0	0
<i>Total Expenditures</i>	<u>13,166,069</u>	<u>7,546,303</u>	<u>6,582,587</u>	<u>6,923,626</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>5,538,685</u>	<u>1,665,776</u>	<u>768,178</u>	<u>435,180</u>
Other Financing Sources (Uses)				
General Obligation Bonds Issued	0	0	0	0
Transfers In	200,195	0	266,673	0
Transfers Out	<u>(6,596,942)</u>	<u>(600,000)</u>	<u>0</u>	<u>0</u>
<i>Total Other Financing Sources (Uses)</i>	<u>(6,396,747)</u>	<u>(600,000)</u>	<u>266,673</u>	<u>0</u>
<i>Net Change in Fund Balance</i>	(858,062)	1,065,776	1,034,851	435,180
<i>Fund Balance (Deficit) Beginning of Year - Restated (See Note 3)</i>	<u>12,065,516</u>	<u>14,518,408</u>	<u>(704,051)</u>	<u>1,341,479</u>
<i>Fund Balance End of Year</i>	<u>\$11,207,454</u>	<u>\$15,584,184</u>	<u>\$330,800</u>	<u>\$1,776,659</u>

See accompanying notes to the basic financial statements

Tuscarawas County, Ohio

*Reconciliation of the Statement of Revenues, Expenditures and Changes
in Fund Balances of Governmental Funds to the Statement of Activities
For the Year Ended December 31, 2010*

Other Governmental Funds	Total Governmental Funds		
		Net Change in Fund Balances - Total Governmental Funds	\$1,121,083
		<i>Amounts reported for governmental activities in the statement of activities are different because:</i>	
\$1,525,641	\$9,461,889	Governmental funds report capital outlays as expenditures.	
0	9,099,568	However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives as depreciation expense. This is the amount by which capital outlay exceeded depreciation in the current period.	
7,257,973	28,392,226	Capital Asset Additions	6,588,667
0	364,715	Current Year Depreciation	<u>(5,477,740)</u>
150	7,006		
289,827	562,266	Total	1,110,927
7,848	73,289		
2,993,631	5,520,794	Governmental funds only report the disposal of capital assets to the extent proceeds are received from the sale. In the statement of activities, a gain or loss is reported for each disposal.	(285,869)
92,763	95,412		
861,340	2,078,412	Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds.	
		Property Taxes	(61,623)
13,029,173	55,655,577	Grants	21,013
		Sales Taxes	<u>15,748</u>
2,327,255	6,405,646	Total	(24,862)
633,763	4,341,884	Compensated absences reported in the statement of activities do not require the use of current financial resources and therefore are not reported as expenditures in governmental funds.	(27,466)
4,591,753	7,211,371		
411,377	7,446,424	Repayment of note and capital lease principal is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the statement of net assets.	47,462
296,275	8,037,300		
7,162,192	14,434,631	In the statement of activities, interest is accrued on outstanding debt, whereas in governmental funds, an interest expenditure is reported when due.	3,754
0	373,642		
755,627	2,139,137	Issuance of general obligation bonds is an other financing source in the governmental funds, but increases liabilities in governmental activities.	(1,450,000)
5,503,842	5,503,842	The internal service funds used by management to charge the costs of insurance to individual funds are not reported in the entity-wide statement of activities. Governmental funds' expenditures and related internal service fund revenues are eliminated.	<u>280,065</u>
41,826	47,462		
41,999	43,155	<i>Change in Net Assets of Governmental Activities</i>	<u><u>\$775,094</u></u>
21,765,909	55,984,494		
(8,736,736)	(328,917)		
1,450,000	1,450,000		
7,286,086	7,752,954		
(556,012)	(7,752,954)		
8,180,074	1,450,000		
(556,662)	1,121,083		
14,436,740	41,658,092		
\$13,880,078	\$42,779,175		

Tuscarawas County, Ohio
Statement of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
General Fund
For the Year Ended December 31, 2010

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues				
Property Taxes	\$3,295,929	\$3,295,929	\$3,633,774	\$337,845
Sales Taxes	9,036,641	9,036,641	9,036,641	0
Intergovernmental	2,700,818	2,705,294	2,723,195	17,901
Interest	400,000	400,000	489,657	89,657
Licenses and Permits	6,850	6,850	6,856	6
Fines and Forfeitures	185,000	185,000	208,997	23,997
Rentals	83,000	83,000	65,441	(17,559)
Charges for Services	2,131,537	2,150,590	2,349,211	198,621
Contributions and Donations	0	649	2,649	2,000
Other	93,443	139,208	388,081	248,873
<i>Total Revenues</i>	<u>17,933,218</u>	<u>18,003,161</u>	<u>18,904,502</u>	<u>901,341</u>
Expenditures				
Current:				
General Government:				
Legislative and Executive	5,112,421	4,647,115	4,558,123	88,992
Judicial	3,893,387	3,942,227	3,825,590	116,637
Public Safety	2,685,413	2,733,971	2,663,842	70,129
Public Works	114,509	114,695	113,288	1,407
Health	189,546	209,769	204,978	4,791
Human Services	849,044	849,044	735,617	113,427
Conservation and Recreation	374,199	374,199	374,199	0
Intergovernmental	1,383,510	1,383,510	1,383,510	0
Debt Service:				
Principal Retirement	2,964	2,964	2,964	0
Interest and Fiscal Charges	936	936	936	0
<i>Total Expenditures</i>	<u>14,605,929</u>	<u>14,258,430</u>	<u>13,863,047</u>	<u>395,383</u>
<i>Excess of Revenues Over Expenditures</i>	<u>3,327,289</u>	<u>3,744,731</u>	<u>5,041,455</u>	<u>1,296,724</u>
Other Financing Sources (Uses)				
Advances In	80,071	80,071	280,071	200,000
Advances Out	0	(5,100)	(5,100)	0
Transfers In	219,195	219,195	200,195	(19,000)
Transfers Out	(6,396,575)	(6,885,566)	(6,670,139)	215,427
<i>Total Other Financing Sources (Uses)</i>	<u>(6,097,309)</u>	<u>(6,591,400)</u>	<u>(6,194,973)</u>	<u>396,427</u>
<i>Net Change in Fund Balance</i>	<u>(2,770,020)</u>	<u>(2,846,669)</u>	<u>(1,153,518)</u>	<u>1,693,151</u>
<i>Fund Balance Beginning of Year</i>	9,660,279	9,660,279	9,660,279	0
Prior Year Encumbrances Appropriated	<u>724,293</u>	<u>724,293</u>	<u>724,293</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$7,614,552</u></u>	<u><u>\$7,537,903</u></u>	<u><u>\$9,231,054</u></u>	<u><u>\$1,693,151</u></u>

See accompanying notes to the basic financial statements

Tuscarawas County, Ohio
Statement of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Board of Developmental Disabilities Fund
For the Year Ended December 31, 2010

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Revenues				
Property Taxes	\$4,237,855	\$4,237,855	\$4,302,474	\$64,619
Intergovernmental	4,527,872	4,547,872	4,235,921	(311,951)
Other	269,232	269,232	641,385	372,153
<i>Total Revenues</i>	<u>9,034,959</u>	<u>9,054,959</u>	<u>9,179,780</u>	<u>124,821</u>
Expenditures				
Current:				
Health	9,757,783	9,327,783	8,178,820	1,148,963
Debt Service:				
Principal Retirement	2,672	2,672	2,672	0
Interest and Fiscal Charges	220	220	220	0
<i>Total Expenditures</i>	<u>9,760,675</u>	<u>9,330,675</u>	<u>8,181,712</u>	<u>1,148,963</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(725,716)	(275,716)	998,068	1,273,784
Other Financing Uses				
Transfers Out	(150,000)	(600,000)	(600,000)	0
<i>Net Change in Fund Balance</i>	(875,716)	(875,716)	398,068	1,273,784
<i>Fund Balance Beginning of Year</i>	12,066,113	12,066,113	12,066,113	0
Prior Year Encumbrances Appropriated	404,626	404,626	404,626	0
<i>Fund Balance End of Year</i>	<u>\$11,595,023</u>	<u>\$11,595,023</u>	<u>\$12,868,807</u>	<u>\$1,273,784</u>

See accompanying notes to the basic financial statements

Tuscarawas County, Ohio
Statement of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Public Assistance Fund
For the Year Ended December 31, 2010

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Intergovernmental	\$7,696,769	\$7,736,769	\$6,927,566	(\$809,203)
Other	50,133	361,928	34,417	(327,511)
<i>Total Revenues</i>	7,746,902	8,098,697	6,961,983	(1,136,714)
Expenditures				
Current:				
Human Services	9,907,426	9,271,696	7,452,831	1,818,865
<i>Excess of Revenues Under Expenditures</i>	(2,160,524)	(1,172,999)	(490,848)	682,151
Other Financing Sources				
Transfers In	1,034,152	1,034,152	266,673	(767,479)
<i>Net Change in Fund Balance</i>	(1,126,372)	(138,847)	(224,175)	(85,328)
<i>Fund Deficit Beginning of Year</i>	(987,525)	(987,525)	(987,525)	0
Prior Year Encumbrances Appropriated	1,126,372	1,126,372	1,126,372	0
<i>Fund Deficit End of Year</i>	(\$987,525)	\$0	(\$85,328)	(\$85,328)

See accompanying notes to the basic financial statements

Tuscarawas County, Ohio
Statement of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Motor Vehicle License and Gas Tax Fund
For the Year Ended December 31, 2010

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Intergovernmental	\$5,000,000	\$5,000,000	\$6,872,652	\$1,872,652
Interest	10,000	10,000	1,456	(8,544)
Fines and Forfeitures	130,000	130,000	67,790	(62,210)
Charges for Services	330,000	330,000	268,407	(61,593)
Other	83,000	97,671	148,201	50,530
<i>Total Revenues</i>	5,553,000	5,567,671	7,358,506	1,790,835
Expenditures				
Current:				
Public Works	5,889,899	5,904,570	7,130,010	(1,225,440)
<i>Net Change in Fund Balance</i>	(336,899)	(336,899)	228,496	565,395
<i>Fund Balance Beginning of Year</i>	228,053	228,053	228,053	0
Prior Year Encumbrances Appropriated	114,120	114,120	114,120	0
<i>Fund Balance End of Year</i>	\$5,274	\$5,274	\$570,669	\$565,395

See accompanying notes to the basic financial statements

Tuscarawas County, Ohio

Statement of Fund Net Assets

Proprietary Funds

December 31, 2010

	Business-Type Activities - Enterprise Funds			Governmental
	Sewer District	Water District	Total	Activities - Internal Service Fund
Assets				
<i>Current Assets:</i>				
Equity in Pooled Cash and Cash Equivalents	\$1,084,770	\$544,272	\$1,629,042	\$1,571,263
Cash and Cash Equivalents in Segregated Accounts	40,071	18,148	58,219	0
Accounts Receivable	240,807	109,050	349,857	0
Intergovernmental Receivable	46,650	0	46,650	0
Materials and Supplies Inventory	35,754	29,522	65,276	0
Prepaid Items	2,206	2,613	4,819	0
<i>Total Current Assets</i>	<u>1,450,258</u>	<u>703,605</u>	<u>2,153,863</u>	<u>1,571,263</u>
<i>Noncurrent Assets:</i>				
Capital Assets:				
Land and Construction in Progress	3,477,381	322,498	3,799,879	0
Depreciable Capital Assets, Net	14,941,392	6,078,399	21,019,791	0
<i>Total Noncurrent Assets</i>	<u>18,418,773</u>	<u>6,400,897</u>	<u>24,819,670</u>	<u>0</u>
<i>Total Assets</i>	<u>19,869,031</u>	<u>7,104,502</u>	<u>26,973,533</u>	<u>1,571,263</u>
Liabilities				
<i>Current Liabilities:</i>				
Accounts Payable	59,942	4,086	64,028	0
Accrued Wages	15,665	10,497	26,162	370
Intergovernmental Payable	38,954	17,408	56,362	254
Compensated Absences Payable	16,607	15,914	32,521	0
OPWC Loans Payable	47,419	41,484	88,903	0
OWDA Loans Payable	64,833	48,669	113,502	0
Capital Leases Payable	7,000	0	7,000	0
Claims Payable	0	0	0	309,303
<i>Total Current Liabilities</i>	<u>250,420</u>	<u>138,058</u>	<u>388,478</u>	<u>309,927</u>
<i>Long-Term Liabilities:</i>				
Compensated Absences Payable (net of current portion)	19,397	2,645	22,042	0
Interfund Payable	384,529	279,939	664,468	0
OPWC Loans Payable (net of current portion)	1,300,920	376,861	1,677,781	0
OWDA Loans Payable (net of current portion)	3,717,772	503,187	4,220,959	0
Capital Leases Payable (net of current portion)	264,000	0	264,000	0
<i>Total Long-Term Liabilities</i>	<u>5,686,618</u>	<u>1,162,632</u>	<u>6,849,250</u>	<u>0</u>
<i>Total Liabilities</i>	<u>5,937,038</u>	<u>1,300,690</u>	<u>7,237,728</u>	<u>309,927</u>
Net Assets				
Invested in Capital Assets, Net of Related Debt	13,016,829	5,430,696	18,447,525	0
Unrestricted	915,164	373,116	1,288,280	1,261,336
<i>Total Net Assets</i>	<u>\$13,931,993</u>	<u>\$5,803,812</u>	<u>19,735,805</u>	<u>\$1,261,336</u>

Some amounts reported for business-type activities in the statement of net assets are different because they include accumulated underpayments to the internal service fund.

Net assets of business-type activities

35,483
\$19,771,288

See accompanying notes to the basic financial statements

Tuscarawas County, Ohio
*Statement of Revenues,
Expenses and Changes in Fund Net Assets
Proprietary Funds
For the Year Ended December 31, 2010*

	<u>Business-Type Activities - Enterprise Funds</u>			Governmental Activities - Internal Service Fund
	<u>Sewer District</u>	<u>Water District</u>	<u>Total</u>	
Operating Revenues				
Charges for Services	\$1,419,252	\$676,736	\$2,095,988	\$5,255,461
Other	16,153	35,115	51,268	0
<i>Total Operating Revenues</i>	<u>1,435,405</u>	<u>711,851</u>	<u>2,147,256</u>	<u>5,255,461</u>
Operating Expenses				
Personal Services	713,823	353,891	1,067,714	17,032
Materials and Supplies	51,960	76,414	128,374	0
Contractual Services	497,581	273,864	771,445	533,186
Claims	0	0	0	4,417,259
Other	2,851	285	3,136	0
Depreciation	446,350	154,579	600,929	0
<i>Total Operating Expenses</i>	<u>1,712,565</u>	<u>859,033</u>	<u>2,571,598</u>	<u>4,967,477</u>
<i>Operating Income (Loss)</i>	<u>(277,160)</u>	<u>(147,182)</u>	<u>(424,342)</u>	<u>287,984</u>
Non-Operating Revenue (Expense)				
Grants	770,855	0	770,855	0
Interest and Fiscal Charges	(89,085)	(15,604)	(104,689)	0
<i>Total Non-Operating Revenue (Expense)</i>	<u>681,770</u>	<u>(15,604)</u>	<u>666,166</u>	<u>0</u>
<i>Change in Net Assets</i>	404,610	(162,786)	241,824	287,984
<i>Net Assets Beginning of Year</i>	<u>13,527,383</u>	<u>5,966,598</u>		<u>973,352</u>
<i>Net Assets End of Year</i>	<u>\$13,931,993</u>	<u>\$5,803,812</u>		<u>\$1,261,336</u>

Some amounts reported for business-type activities in the statement of activities are different because a portion of the net expense of the internal service fund is reported with business-type activities.

	7,919
Change in net assets of business-type activities	\$249,743

See accompanying notes to the basic financial statements

Tuscarawas County, Ohio
Statement of Cash Flows
Proprietary Funds
For the Year Ended December 31, 2010

	Business-Type Activities - Enterprise Funds			Governmental Activities - Internal Service Fund
	Sewer District	Water District	Total	
Increase (Decrease) in Cash and Cash Equivalents				
Cash Flows from Operating Activities				
Cash Received from Customers	\$1,426,706	\$652,246	\$2,078,952	\$0
Cash Received from Transactions With Other Funds	0	0	0	3,805,305
Cash Received from Transactions For Outside Organizations	0	0	0	1,450,997
Other Cash Receipts	16,153	35,115	51,268	0
Cash Payments to Employees for Services	(643,909)	(338,843)	(982,752)	(18,548)
Cash Payments for Goods and Services	(677,464)	(348,153)	(1,025,617)	(537,686)
Cash Payments for Claims	0	0	0	(4,444,070)
Other Cash Payments	(5,927)	(285)	(6,212)	0
<i>Net Cash Provided by Operating Activities</i>	115,559	80	115,639	255,998
Cash Flows from Noncapital Financing Activities				
Grants	958,161	0	958,161	0
Interfund Loans	(24,610)	(12,305)	(36,915)	0
Advances Out	0	0	0	(200,000)
<i>Net Cash Provided by (Used in) Noncapital Financing Activities</i>	933,551	(12,305)	921,246	(200,000)
Cash Flows from Capital and Related Financing Activities				
Purchase of Capital Assets	(1,201,413)	(10,989)	(1,212,402)	0
Proceeds of OWDA Loans	257,044	0	257,044	0
Proceeds of OPWC Loans	251,929	0	251,929	0
Principal Payments - OWDA Loans	(155,812)	(47,024)	(202,836)	0
Principal Payments - OPWC Loans	(47,418)	(41,484)	(88,902)	0
Principal Payments - Capital Lease	(7,000)	0	(7,000)	0
Interest Payments - OWDA Loans	(71,837)	(15,604)	(87,441)	0
Interest Payments - Capital Leases	(17,248)	0	(17,248)	0
<i>Net Cash Used in Capital and Related Financing Activities</i>	(991,755)	(115,101)	(1,106,856)	0
<i>Net Increase (Decrease) in Cash and Cash Equivalents</i>	57,355	(127,326)	(69,971)	55,998
<i>Cash and Cash Equivalents Beginning of Year</i>	1,067,486	689,746	1,757,232	1,515,265
<i>Cash and Cash Equivalents End of Year</i>	\$1,124,841	\$562,420	\$1,687,261	\$1,571,263

(continued)

Tuscarawas County, Ohio
Statement of Cash Flows
Proprietary Funds (continued)
For the Year Ended December 31, 2010

	Business-Type Activities - Enterprise Funds			Governmental Activities - Internal Service Fund
	Sewer District	Water District	Total	
Reconciliation of Operating Income (Loss) to Net Cash Provided by Operating Activities				
Operating Income (Loss)	(\$277,160)	(\$147,182)	(\$424,342)	\$287,984
Adjustments:				
Depreciation	446,350	154,579	600,929	0
(Increase) Decrease in Assets:				
Accounts Receivable/Due from Primary Government	6,914	(24,839)	(17,925)	841
Materials and Supplies Inventory	6,126	4,738	10,864	0
Prepaid Items	(2,206)	(2,613)	(4,819)	0
Increase (Decrease) in Liabilities:				
Accounts Payable/Due to Primary Government	(10,960)	4,086	(6,874)	0
Contracts Payable	(43,170)	0	(43,170)	(4,500)
Accrued Wages	665	3,895	4,560	(1,108)
Compensated Absences Payable	1,913	(1,108)	805	0
Matured Compensated Absences Payable	(1,156)	0	(1,156)	0
Intergovernmental Payable	(11,757)	8,524	(3,233)	(408)
Claims Payable	0	0	0	(26,811)
<i>Net Cash Provided by Operating Activities</i>	\$115,559	\$80	\$115,639	\$255,998

See accompanying notes to the basic financial statements

Tuscarawas County, Ohio
Statement of Fiduciary Net Assets
Fiduciary Funds
December 31, 2010

	Private Purpose Trust	
	James Hindman Trust	Agency
Assets		
Equity in Pooled Cash and Cash Equivalents	\$15,720	\$13,151,019
Cash and Cash Equivalents in Segregated Accounts	0	733,853
Property Taxes Receivable	0	75,198,718
<i>Total Assets</i>	15,720	\$89,083,590
Liabilities		
Intergovernmental Payable	0	\$81,297,489
Undistributed Monies	0	7,786,101
<i>Total Liabilities</i>	0	\$89,083,590
Net Assets		
Held in Trust for Meeting the Extra Needs of Children in Foster Care	\$15,720	

See accompanying notes to the basic financial statements

Tuscarawas County, Ohio
Statement of Changes in Fiduciary Net Assets
Private Purpose Trust Fund
For the Year Ended December 31, 2010

	<u>James Hindman Trust</u>
Additions	
Interest	\$1,206
Deductions	
Materials and Supplies	<u>404</u>
<i>Change in Net Assets</i>	802
<i>Net Assets Beginning of Year</i>	<u>14,918</u>
<i>Net Assets End of Year</i>	<u><u>\$15,720</u></u>

See accompanying notes to the basic financial statements

Tuscarawas County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2010

Note 1 – Description of Tuscarawas County and Reporting Entity

Tuscarawas County, Ohio (The County) was created in 1808. The County is governed by a Board of three commissioners elected by the voters of the County. An elected County Auditor serves as chief fiscal officer. In addition, there are seven other elected administrative positions. These officials are: Clerk of Courts, Treasurer, Prosecuting Attorney, Coroner, Engineer, Sheriff, and Recorder. There are also three elected Common Pleas Court Judges and one elected County Court Judge. Although these elected officials manage the internal operations of their respective department, the County Commissioners serve as the budget and taxing authority, contracting body, and the chief administrators of public services for the County.

A reporting entity is comprised of the primary government, component units and other organizations that are included to ensure that the financial statements are not misleading. The primary government of the County consists of all funds, departments, boards and agencies that are not legally separate from the County. For Tuscarawas County, this includes the Children's Services Board, the Board of Developmental Disabilities, the Human Services Department, and all other departments and activities that are directly operated by the elected County officials.

Component units are legally separate organizations for which the County is financially accountable. The County is financially accountable for an organization if the County appoints a voting majority of the organization's governing board and (1) the County is able to significantly influence the programs or services performed or provided by the organizations; or (2) the County is legally entitled to or can otherwise access the organization's resources; the County is legally obligated or has otherwise assumed the responsibility to finance the deficits of, or provide financial support to, the organization; or the County is obligated for the debt of the organization. Component units also include organizations that are fiscally dependent on the County in that the County approves the budget, the issuance of debt or the levying of taxes.

The following potential component units are not part of the Tuscarawas County entity and are excluded from the accompanying financial statements. All are legally separate from the County. None is fiscally dependent on the County. The County is not financially accountable for any of these entities.

East Central Ohio Educational Service Center The Board is separately elected by the voters of the County and controls its own operations and budget. The Educational Service Center is responsible for reporting its financial activity to the Ohio Department of Education and the Auditor of State. The County provides the building which houses the Educational Service Center.

Tuscarawas County Historical Society The County is not involved in the selection of trustees or management of the Tuscarawas County Historical Society, a private, non-profit organization.

Tuscarawas County Committee on Aging, Incorporated The Tuscarawas County Committee on Aging, Inc. is a private not-for-profit corporation that provides services to senior citizens in Tuscarawas County. The County is not involved in the appointment of the governing board. The board approves its own budget, hires and fires staff, and issues its own debt.

Tuscarawas County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2010

Tuscarawas County Agricultural Society The Tuscarawas County Agricultural Society is a non-profit corporation formed to promote agriculture and agricultural activities in the County. The County is not involved in the selection of directors or management of the Agricultural Society. The members of the Society elect the Fair Board, the directors of the Society.

New Philadelphia Municipal Court The New Philadelphia Municipal Court provides judicial services to distinct territories within the County. By State statute, the County is required to pay forty percent of the elected municipal court judge's salary. All other operating costs of the Court are apportioned among the territories it serves. The County is not involved in the management of the Court nor in the selection of Court personnel, does not contract nor budget for the Court (beyond the salary percentage mentioned earlier), and is not responsible for funding any operating deficits. The Court operates autonomously from the County.

Discretely Presented Component Units The component units' columns in the entity-wide financial statements identify the financial data of the County's component units, Starlight Enterprises, Inc. and the Tuscarawas County Port Authority. They are reported separately to emphasize that they are legally separate from the County.

Starlight Enterprises, Inc. (Workshop) Starlight Enterprises, Inc. is a legally separate, not-for-profit corporation, (organized under Section 501 (C) (3) of the Internal Revenue Code) served by a self-appointing board of trustees. The Workshop, under a contractual agreement with the Tuscarawas County Board of Developmental Disabilities (DD), provides sheltered employment for handicapped adults in Tuscarawas County. The Tuscarawas County Board of DD provides the Workshop with their facilities, staff salaries, transportation, equipment (except that used directly in the production of goods or rendering of services), staff to administer and supervise training programs, various financial reporting, and other funds as necessary for the operation of the Workshop. Based on the significant services and resources provided by the County to the Workshop and the Workshop's sole purpose of providing assistance to the handicapped adults of Tuscarawas County, the County has determined that it would be misleading to not reflect Starlight Enterprises, Inc. as a component unit of Tuscarawas County. Separately issued financial statements can be obtained from the Starlight Enterprises, Inc. of Tuscarawas County.

Tuscarawas County Port Authority (TCPA) The Tuscarawas County Port Authority is a legally separate entity, statutorily created under Section 4582.02 of the Ohio Revised Code, served by a five-member board of directors appointed by the Board of County Commissioners. The TCPA's sole authorized purpose is to be involved in activities that enhance, foster, aid, provide, or promote transportation, economic development, housing, recreation, education, governmental operations, culture, or research within the County. The TCPA is now encouraging industrial development. The TCPA's Board members are appointed by the Tuscarawas County Board of Commissioners. The TCPA is also economically dependent of the County for financial support and is therefore presented as a component unit of the County. Financial statements can be obtained from Harry A. Eadon Jr., Executive Director, Tuscarawas County Port Authority, 1112 Fourth Street NW, New Philadelphia, OH 44663.

Tuscarawas County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2010

The County is associated with certain organizations which are defined as Joint Ventures, Jointly Governed Organizations, Related Organizations or Shared Risk Pool. These organizations are presented in Note 20, Note 21, Note 22, and Note 23 to the basic financial statements. These organizations are:

Tuscarawas County Regional Planning Commission
Alcohol, Drug Addiction and Mental Health Services Board of Tuscarawas and Carroll Counties
Tuscarawas County Family and Children First Council
Stark-Tuscarawas-Wayne Joint Solid Waste Management District
Multi-County Juvenile Attention Center
Community Improvement Corporation of Tuscarawas County
The Area Office on Aging
Tuscarawas County Tax Incentive Review Council
Stark Regional Community Corrections Center
Ohio Mid-Eastern Governments Association
Mid-Eastern Ohio Regional Council
Tuscarawas County University Branch District
Tuscarawas County Public Library
Public Entity Risk Consortium

As the custodian of public funds, the County Treasurer invests all public monies held on deposit in the County treasury. In the case of the separate agencies, boards and commissions listed below the County serves as fiscal agent but the organizations are not considered part of Tuscarawas County.

Accordingly, the activities of the following entities are presented as agency funds within Tuscarawas County's financial statements:

Tuscarawas County Soil and Water Conservation District The Soil and Water Conservation District is created by statute as a separate and distinct political subdivision of the State. The five supervisors of the Soil and Water Conservation District are elected officials authorized to contract and sue on behalf of the District. The Supervisors adopt their own budget, authorize District expenditures, hire and fire staff, and do not rely on the County to finance deficits.

Tuscarawas County District Board of Health The five member Board of Health which oversees the operation of the Health District is elected by a District Advisory Council comprised of Township Trustees and Mayors of participating municipalities. The Board adopts its own budget, hires and fires its own staff, and operates autonomously from the County.

Tuscarawas Regional Planning Commission The constitution and laws of the State of Ohio establish the rights and privileges for the Tuscarawas Regional Planning Commission, Tuscarawas County, (the Commission) as a body corporate and politic. A 69 member Board governs the Commission. The Board consists of representatives from participating political subdivisions, the county commissioners, the county engineer, the county sanitary engineer, the county board of health commission and sanitarian, and appointed citizens. The Commission formulates and reviews plans affecting long and short term social, economic, and governmental development within the region.

Information in the following notes to the basic financial statements is applicable to the primary government. Information relative to the component units is presented in Notes 25 and 26.

Tuscarawas County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2010

Note 2 – Summary of Significant Accounting Policies

The financial statements of Tuscarawas County have been prepared in conformity with generally accepted accounting principles (GAAP) as applied to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The County also applies Financial Accounting Standards Board (FASB) statements and interpretations issued on or before November 30, 1989, to its governmental and business-type activities and to its proprietary funds unless these pronouncements conflict with or contradict GASB pronouncements. The County has elected not to apply FASB statements and interpretations issued after November 30, 1989, to its business-type activities and enterprise funds. The most significant of the County's accounting policies are described below.

Basis of Presentation

The County's basic financial statements consist of government-wide statements, including a statement of net assets and a statement of activities, and fund financial statements which provide a more detailed level of financial information.

Government-wide Financial Statements The statement of net assets and the statement of activities display information about the County as a whole. These statements include the financial activities of the primary government, except for fiduciary funds. The activity of the internal service fund is eliminated to avoid "doubling up" revenues and expenses. The statements distinguish between those activities of the County that are governmental and those that are considered business-type activities.

The statement of net assets presents the financial condition of the governmental and business-type activities of the County at year-end. The statement of activities presents a comparison between direct expenses and program revenues for each program or function of the County's governmental activities and for the business-type activities of the County. Direct expenses are those that are specifically associated with a service, program or department and therefore clearly identifiable to a particular function. The policy of the County is to not allocate indirect expenses to functions in the statement of activities. Program revenues include charges paid by the recipient of the goods or services offered by the program, grants and contributions that are restricted to meeting the operational or capital requirements of a particular program and interest earned on grants that is required to be used to support a particular program. Revenues which are not classified as program revenues are presented as general revenues of the County, with certain limited exceptions. The comparison of direct expenses with program revenues identifies the extent to which each governmental program or business activity is self-financing or draws from the general revenues of the County.

Fund Financial Statements During the year, the County segregates transactions related to certain County functions or activities in separate funds in order to aid financial management and to demonstrate legal compliance. Fund financial statements are designed to present financial information of the County at this more detailed level. The focus of governmental and enterprise fund financial statements is on major funds. Each major fund is presented in a separate column. Nonmajor funds are aggregated and presented in a single column. The internal service fund is presented in a single column on the face of the proprietary fund statements. Fiduciary funds are reported by type.

Tuscarawas County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2010

Fund Accounting

The County uses funds to maintain its financial records during the year. A fund is defined as a fiscal and accounting entity with a self balancing set of accounts. There are three categories of funds: governmental, proprietary and fiduciary.

Governmental Funds Governmental funds are those through which most governmental functions are financed. Governmental fund reporting focuses on the sources, uses and balances of current financial resources. Expendable assets are assigned to the various governmental funds according to the purposes for which they may or must be used. Current liabilities are assigned to the fund from which they will be paid. The difference between governmental funds assets and liabilities is reported as fund balance. The following are the County's major governmental funds:

General Fund The general fund accounts for all financial resources except those required to be accounted for in another fund. The general fund balance is available to the County for any purpose provided it is expended or transferred according to the general laws of Ohio.

Board of Developmental Disabilities Fund The board of developmental disabilities fund accounts for the operation of a school and the costs of administering a workshop for the developmentally disabled. Revenue sources include a County-wide property tax levy and Federal and State grants.

Public Assistance Fund The public assistance fund accounts for various Federal and State grants, as well as transfers from the general fund, used to provide public assistance to general relief recipients and pay for their providers of medical assistance, and for certain public social services.

Motor Vehicle License and Gas Tax Fund The motor vehicle license and gas tax fund accounts for revenue derived from motor vehicle licenses, gasoline tax, and grant money. Expenditures are restricted by State law to County road and bridge repair and maintenance programs.

The other governmental funds of the County account for grants and other resources whose use is restricted to a particular purpose.

Proprietary Funds Proprietary fund reporting focuses on the determination of operating income, changes in net assets, financial position and cash flows. Proprietary funds are classified as either enterprise or internal service.

Enterprise Funds Enterprise funds may be used to account for any activity for which a fee is charged to external users for goods or services. The following are the County's major enterprise funds.

Sewer District Fund The sewer fund accounts for sanitary sewer services provided to individuals and commercial users in various parts of Tuscarawas County. The costs of providing these services are financed primarily through user charges. This sewer district has its own facilities and rate schedule.

Water District Fund The water fund accounts for the distribution of treated water to individuals and commercial users in the northern parts of Tuscarawas County. The costs of providing these services are financed primarily through user charges. The water district has its own facilities and rate schedule.

Tuscarawas County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2010

Internal Service Fund Internal service funds account for the financing of services provided by one department or agency to other departments or agencies of the County on a cost-reimbursement basis. The County's internal service fund accounts for a medical benefit self-insurance program for employees of the County and various external districts including townships and municipalities.

Fiduciary Funds Fiduciary fund reporting uses the economic resources measurement focus and focuses on net assets and changes in net assets. The fiduciary fund category is split into four classifications: pension trust funds, investment trust funds, private-purpose trust funds and agency funds. Trust funds are used to account for assets held by the County under a trust agreement for individuals, private organizations, or other governments and are therefore not available to support the County's own programs. Agency funds are custodial in nature (assets equal liabilities) and do not involve measurement of results of operations. The County's fiduciary funds are a private purpose trust fund and agency funds. The County's private purpose trust fund is established to account for monies held in trust for meeting the extra needs of children in foster care. The County's agency funds are primarily established to account for the collection of various taxes, receipts and fees distributed to the State and other local governments, and to account for funds of the County's District Board of Health, Soil and Water District and the County Regional Planning Commission.

Measurement Focus

Government-wide Financial Statements The government-wide financial statements are prepared using the economic resources measurement focus. All assets and all liabilities, except for those of fiduciary funds, associated with the operation of the County are included on the Statement of net assets. The statement of activities presents increases (i.e. revenues) and decreases (i.e. expenses) in total net assets.

Fund Financial Statements All governmental funds are accounted for using a flow of current financial resources measurement focus. With the measurement focus, only current assets and current liabilities generally are included on the balance sheet. The statement of revenues, expenditures and changes in fund balances reports on the sources (i.e., revenues and other financing sources) and uses (i.e., expenditures and other financing uses) of current financial resources. This approach differs from the manner in which the governmental activities of the government-wide financial statements are prepared. Governmental fund financial statements therefore include a reconciliation with brief explanations to better identify the relationship between the government-wide statements and the statements for governmental funds.

Like the government-wide statements, all proprietary fund types are accounted for on a flow of economic resources measurement focus. All assets and all liabilities associated with the operation of these funds are included on the statements of net assets. The statement of changes in fund net assets presents increases (i.e., revenues) and decreases (i.e., expenses) in total net assets. The statement of cash flows provides information about how the County finances and meets the cash flow needs of its proprietary activities.

Fiduciary funds use the economic resources measurement focus while agency funds have no measurement focus. The private purpose trust fund is a fiduciary fund; therefore it is reported using the economic resources measurement focus.

Basis of Accounting

Basis of accounting determines when transactions are recorded in the financial records and reported on the financial statements. Government-wide financial statements are prepared using the accrual basis of accounting. Proprietary and fiduciary funds also use the accrual basis of accounting. Governmental funds use the modified accrual basis of accounting. Differences in the accrual and the modified accrual basis of accounting arise in the recognition of revenue, the recording of deferred revenue, and in the presentation of expenses versus expenditures.

Tuscarawas County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2010

Revenues – Exchange and Non-exchange Transactions Revenues resulting from exchange transactions, in which each party gives and receives essentially equal value, is recorded on the accrual basis when the exchange takes place. On a modified accrual basis, revenue is recorded in the year in which the resources are measurable and become available. Available means that the resources will be collected within the current year or are expected to be collected soon enough thereafter to be used to pay liabilities of the current year. For the County, available means expected to be received within thirty-one days of year-end.

Nonexchange transactions, in which the County receives value without directly giving equal value in return, include sales taxes, property taxes, grants, entitlements and donations. On an accrual basis, revenue from sales taxes is recognized in the period in which the sale occurred. Revenue from property taxes is recognized in the year for which the taxes are levied (See Note 7). Revenue from grants, entitlements and donations is recognized in the year in which all eligibility requirements have been satisfied. Eligibility requirements include timing requirements, which specify the year when the resources are required to be used or the year when use is first permitted, matching requirements, in which the County must provide local resources to be used for a specified purpose, and expenditure requirements, in which the resources are provided to the County on a reimbursement basis. On a modified accrual basis, revenue from nonexchange transactions must also be available before it can be recognized.

Under the modified accrual basis, the following revenue sources are considered to be both measurable and available at year-end: sales taxes (see Note 9), interest, federal and state grants and subsidies, state-levied locally shared taxes (including motor vehicle license fees and gasoline taxes), fees and rentals.

Deferred Revenue Deferred revenue arises when assets are recognized before revenue recognition criteria have been satisfied.

Property taxes for which there is an enforceable legal claim as of December 31, 2010, but which were levied to finance year 2011 operations, have been recorded as deferred revenue. Grants and entitlements received before the eligibility requirements are met are also recorded as deferred revenue.

On governmental fund financial statements, receivables that will not be collected within the available period have also been reported as deferred revenue.

Expenses/Expenditures On the accrual basis of accounting, expenses are recognized at the time they are incurred.

The measurement focus of governmental fund accounting is on decreases in net financial resources (expenditures) rather than expenses. Expenditures are generally recognized in the accounting period in which the related fund liability is incurred, if measurable. Allocations of cost, such as depreciation and amortization, are not recognized in governmental funds.

Cash, Cash Equivalents, and Investments

To improve cash management, cash received by the County Treasurer is pooled. Monies for all funds, including proprietary funds, are maintained in this pool. Individual fund integrity is maintained through the County's records. Interest in the pool is presented as "equity in pooled cash and cash equivalents."

The County has segregated bank accounts for monies held separate from the County's central bank accounts. These accounts are presented as "cash and cash equivalents in segregated accounts" since they are not required to be deposited into the County treasury.

Tuscarawas County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2010

The County utilizes a jointly governed organization (MEORC) to service developmentally disabled residents within the County. The balance in this account is presented as "cash and cash equivalents with fiscal agents" and represents the monies held for the County.

During 2010, investments were limited to federal home loan bank securities, STAROhio, and federal national mortgage association securities.

Except for nonparticipating investment contracts, investments are reported at fair value which is based on quoted market prices. Nonparticipating investment contracts such as repurchase agreements and nonnegotiable certificates of deposit are reported at cost.

STAROhio is an investment pool managed by the State Treasurer's Office which allows governments within the State to pool their funds for investment purposes. STAROhio is not registered with the SEC as an investment company, but does operate in a manner consistent with Rule 2a7 of the Investment Company Act of 1940. Investments in STAROhio are valued at STAROhio's share price which is the price the investment could be sold for on December 31, 2010.

Under existing Ohio statutes all investment earnings are assigned to the general fund unless statutorily required to be credited to a specific fund. Interest revenue credited to the general fund during 2010 amounted to \$363,259, which includes \$253,882 assigned from other County funds.

For presentation on the financial statements, funds included within the Treasurer's cash management pool and investments with original maturities of three months or less are considered to be cash equivalents.

Inventory

Inventories are presented at cost on a first-in, first-out basis and are expensed/expensed when used. Inventory consists of expendable supplies held for consumption.

Prepaid Items

Payments made to vendors for services that will benefit periods beyond December 31, 2010, are recorded as prepaid items using the consumption method by recording a current asset for the prepaid amount and reflecting the expenditure/expense in the year in which services are consumed.

Capital Assets

General capital assets are capital assets which are associated with and generally arise from governmental activities. They generally result from expenditures in the governmental funds. General capital assets are reported in the governmental activities column of the government-wide statement of net assets but are not reported in the fund financial statements. Capital assets utilized by the enterprise funds are reported both in the business-type activities column of the government-wide statement of net assets and in the respective funds.

All capital assets are capitalized at cost (or estimated historical cost) and updated for additions and retirements during the year. Donated capital assets are recorded at their fair market values as of the date received. The County maintains a capitalization threshold of \$5,000. Improvements are capitalized; the costs of normal maintenance and repairs that do not add to the value of the asset or materially extend an asset's life are not. Interest incurred during the construction of proprietary fund capital assets is also capitalized.

Tuscarawas County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2010

All capital assets are depreciated except for land and construction in progress. Improvements are depreciated over the remaining useful lives of the related capital assets. Useful lives for infrastructure were estimated based on the County's historical records of necessary improvements and replacement. The County has a policy of not depreciating any capital assets in the year they are acquired. Depreciation is computed using the straight-line method over the following useful lives:

<u>Description</u>	<u>Estimated Lives</u>
Building and Improvements	7-50 years
Machinery and Equipment	5-30 years
Vehicles	8 years
Infrastructure	10-65 years

Infrastructure recorded for governmental activities included primarily roads and bridges, and also includes infrastructure acquired prior to December 31, 1980. Infrastructure for business-type activities includes sewer and water lines.

Interfund Balances

On fund financial statements, outstanding interfund loans and unpaid amounts for interfund services are reported as "interfund receivables/payables". Interfund loans which do not represent available expendable resources are offset by a fund balance reserve account. Interfund balance amounts are eliminated in the statement of net assets, except for any net residual amounts due between governmental and business-type activities, which are presented as internal balances.

Compensated Absences

Vacation benefits are accrued as a liability as the benefits are earned if the employees' rights to receive compensation are attributable to services already rendered and it is probable that the employer will compensate the employees for the benefits through paid time off or some other means. The County records a liability for all accumulated unused vacation time when earned for all employees with more than one year of service.

Sick leave benefits are accrued as a liability using the termination payment method. An accrual for earned sick leave is made to the extent that it is probable that the benefits will result in termination payments. The liability is based on the County's past experience of making termination payments.

On governmental fund financial statements, compensated absences are recognized as a liability and expenditure to the extent payments come due each period upon the occurrence of employee resignations and retirements. These amounts are recorded in the account "matured compensated absences payable" in the fund from which the employees who have resigned or retired will be paid.

The entire compensated absence liability is reported on the government-wide financial statements.

Accrued Liabilities and Long-term Obligations

All payables, accrued liabilities and long-term obligations are reported in the government-wide financial statements, and all payables, accrued liabilities and long-term obligations payable from proprietary funds are reported in the proprietary fund financial statements.

Tuscarawas County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2010

In general, governmental fund payables and accrued liabilities that, once incurred, are paid in a timely manner and in full from current financial resources, are reported as obligations of the funds. However, claims and judgments, and compensated absences that will be paid from governmental funds are reported as a liability in the fund financial statements only to the extent that they are due for payment during the current year. Capital leases, bonds, and long-term notes are recognized as a liability in the fund financial statements when due.

Fund Balance Reserves

The County reserves those portions of fund balance which are legally segregated for a specific future use or which do not represent expendable resources and therefore are not available for appropriation or expenditure. Fund balance reserves have been established for encumbrances, loans (community development block grant monies loaned to local businesses, capital project trust monies loaned to local governments for various capital projects and monies loaned to the TCPA for various acquisitions, renovations and operations), interfund, unclaimed monies, and the guaranty for the TCPA. Under Ohio law, unclaimed monies are not available for appropriation until they have remained unclaimed for five years.

Net Assets

Net assets represent the difference between assets and liabilities. Net assets invested in capital assets, net of related debt consists of capital assets, net of accumulated depreciation, reduced by the outstanding balances of any borrowing used for the acquisition, construction or improvement of those assets. Net assets are reported as restricted when there are limitations imposed on their use either through constitutional provisions or enabling legislation or through external restrictions imposed by creditors, grantors or laws or regulations of other governments. Net assets restricted for other purposes includes funds for providing public assistance to general relief recipients and to pay for their providers of medical assistance, tax collections used to enforce the payment of delinquent taxes, revenue derived from the sale of dog licenses, a County-wide litter control and recycling program, and various law enforcement operations.

The County applies restricted resources when an expense is incurred for purposes for which both restricted and unrestricted net assets are available.

Operating Revenues and Expenses

Operating revenues are those revenues that are generated directly from the primary activity of the proprietary funds. For the County, these revenues are charges for services for providing sewer, water and self-insurance operations. Operating expenses are necessary costs incurred to provide the goods or services that are the primary activities of the fund. All revenues and expenses not meeting these definitions are classified as nonoperating.

Internal Activity

Transfers between governmental and business-type activities on the government-wide statements are reported in the same manner as general revenues. Transfers between governmental activities are eliminated on the government-wide financial statements. Internal allocations of overhead expenses from one function to another or within the same function are eliminated on the Statement of Activities. Interfund payments for services provided and used are not eliminated.

Tuscarawas County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2010

Exchange transactions between funds are reported as revenues in the seller funds and as expenditures/expenses in the purchaser funds. Flows of cash or goods from one fund to another without a requirement for repayment are reported as interfund transfers. Interfund transfers are reported as other financing sources/uses in governmental funds and after nonoperating revenues/expenses in proprietary funds. Repayments from funds responsible for particular expenditures/expenses to the funds that initially paid for them are not presented on the financial statements.

Extraordinary and Special Items

Extraordinary items are transactions or events that are both unusual in nature and infrequent in occurrence. Special items are transactions or events that are within the control of the County and that are either unusual in nature or infrequent in occurrence.

Estimates

The preparation of the financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the amounts reported in the financial statements and accompanying notes. Actual results may differ from those estimates.

Budgetary Data

All funds, other than agency funds, are legally required to be budgeted and appropriated. Certain funds are not budgeted since no activity was anticipated and none occurred. Budgetary information for the Community Mental Health Fund is not reported because it is not included in the entity for which the “appropriated budget” is adopted and does not maintain budgetary financial records. The major documents prepared are the alternative tax budget, the certificate of estimated resources and the appropriation resolution, which are prepared on the budgetary basis of accounting. The alternative tax budget demonstrates a need for existing or increased tax rates. The certificate of estimated resources establishes a limit on the amount that the County Commissioners may appropriate. The appropriation resolution is the County Commissioner’s authorization to spend resources and sets annual limits on expenditures plus encumbrances at a level of control selected by the Commissioners. The legal level of control has been established by the County Commissioner’s at the object level within each department.

The certificate of estimated resources may be amended during the year if projected increases or decreases in revenue are identified by the County Auditor. The amounts reported as the original budgeted amounts in the budgetary statements reflect the amounts in the certificate when the original appropriations were adopted. The amounts reported as the final budgeted amounts in the budgetary statements reflect the amounts in the final amended certificate that was in effect at the time the final appropriations were passed by the County Commissioners.

The appropriation resolution is subject to amendment by the Commissioners throughout the year with the restriction that appropriations may not exceed estimated revenues by fund. The amounts reported as the original budgeted amounts reflect the first appropriation for that fund that covered the entire fiscal year, including amounts automatically carried over from prior years. The amounts reported as the final budgeted amounts represent the final appropriation amounts passed by the Commissioners during the year, including all supplemental appropriations.

Tuscarawas County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2010

Note 3 – Change in Accounting Principles and Restatement of Fund Balances and Net Assets

Change in Accounting Principles

For 2010, the County has implemented Governmental Accounting Standard Board (GASB) Statement No. 51, “Accounting and Reporting for Intangible Assets.” GASB Statement No. 51 establishes accounting and financial reporting of such assets to reduce inconsistencies, thereby enhancing the comparability of accounting and financial reporting of such assets among state and local governments. The implementation of this statement did not result in any change to the County’s financial statements.

Restatement of Fund Balances and Net Assets

During 2010, it was determined that loans receivable were overstated for the Tuscarawas County Port Authority loan at December 31, 2009. The restatement had the following affect on the County’s fund balances at December 31, 2009:

	General	Board of Developmental Disabilities	Public Assistance	Motor Vehicle License and Gas Tax	Other Governmental Funds	Total
Fund Balance (Deficit) at December 31, 2009	\$12,079,400	\$14,518,408	(\$704,051)	\$1,341,479	\$14,622,856	\$41,858,092
Adjustment for Loans Receivable	(13,884)	0	0	0	(186,116)	(200,000)
Restated Fund Balance (Deficit) at December 31, 2009	<u>\$12,065,516</u>	<u>\$14,518,408</u>	<u>(\$704,051)</u>	<u>\$1,341,479</u>	<u>\$14,436,740</u>	<u>\$41,658,092</u>

The restatement had the following affect on the County’s net assets at December 31, 2009:

	Governmental Activities
Net Assets at December 31, 2009	\$126,434,512
Adjustment for Loans Receivable	(200,000)
Restated Net Assets at December 31, 2009	<u>\$126,234,512</u>

Note 4 – Accountability and Compliance

Accountability

Fund Balances at December 31, 2010, included the following individual fund deficits:

Fund	Deficit
Special Revenue Funds:	
Nonmajor Funds:	
Jail Operations	(\$92,133)
County Home	(4,787)
Jail Diversion	(3,221)

These deficits are due to adjustments for accrued liabilities. The general fund is liable for any deficits in these funds and provides transfers when cash is required, rather than when accruals occur.

Tuscarawas County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2010

Compliance

Contrary to Ohio Revised Code Section 5705.39, the following funds had original appropriations in excess of certified available resources:

Fund	Original Estimated Resources Plus Beginning Cash	Original Appropriations Plus Encumbrances	Excess
Special Revenue Funds:			
Public Assistance	\$8,919,901	\$9,907,426	(\$987,525)
Children's Services	4,622,600	6,061,492	(1,438,892)

Contrary to Ohio Revised Code Section 5705.39, the children's services fund had final appropriations in excess of certified available resources by \$632.

Also, contrary to Section 5705.41(B), Ohio Revised Code, the following fund/project had expenditures plus encumbrances in excess of final appropriations:

Fund/Object	Final Appropriations	Expenditures Plus Encumbrances	Excess
Special Revenue Funds:			
Motor Vehicle License and Gas Tax			
Public Works:			
Engineer - Roads:			
Capital Outlay	\$363,765	\$2,113,068	(\$1,749,303)
County Home			
Other Financing Uses:			
Advances Out	0	72,132	(72,132)
Jail Diversion			
Other Financing Uses:			
Advances Out	0	7,437	(7,437)
Capital Projects Fund:			
Issue II Grants			
Capital Outlay:			
Capital Outlay	2,576,655	2,913,211	(336,556)

Although the budgetary violations were not corrected by year end, management has indicated that this will be closely monitored to ensure no future violations.

Note 5 – Budgetary Basis of Accounting

While reporting financial position, results of operations and changes in fund balance on the basis of generally accepted accounting principles (GAAP), the budgetary basis as provided by law is based upon accounting for certain transactions on a basis of cash receipts, disbursements and encumbrances. The Statement of Revenues, Expenditures and Changes in Fund Balances - Budget (Non-GAAP Basis) and Actual are presented in the basic financial statements for the general fund and the major special revenue funds.

Tuscarawas County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2010

The major differences between the budget basis and the GAAP basis are that:

1. Revenues and other sources are recorded when received in cash (budget) as opposed to when susceptible to accrual (GAAP).
2. Expenditures and other uses are recorded when paid in cash (budget) as opposed to when the liability is incurred (GAAP).
3. Outstanding year end encumbrances are treated as expenditures (budget) rather than as a reservation of fund balance (GAAP).
4. Unreported cash represents amounts received but not included as revenue on the budget basis operating statements. These amounts are included as revenue on the GAAP basis operating statement.
5. Investments are reported at cost (budget) rather than fair value (GAAP).
6. Advances-In and Advances-Out are operating transactions (budget) as opposed to balance sheet transactions.

Adjustments necessary to convert the results of operations at the end of the year on the Budget basis to the GAAP basis are as follows:

Net Change in Fund Balance				
General and Major Special Revenue Funds				
	General	Board of Developmental Disabilities	Public Assistance	Motor Vehicle License and Gas Tax
GAAP Basis	(\$858,062)	\$1,065,776	\$1,034,851	\$435,180
Revenue Accruals	179,276	(32,299)	(388,782)	(2,348)
Unreported Cash	27,737	0	0	2,048
Beginning Fair Value Adjustment for Investments	(30,630)	0	0	0
Ending Fair Value Adjustment for Investments	23,365	0	0	0
Advances In	280,071	0	0	0
Advances Out	(5,100)	0	0	0
Expenditure Accruals	(235,119)	(393,517)	(533,632)	38,201
Encumbrances	(535,056)	(241,892)	(336,612)	(244,585)
Budget Basis	<u>(\$1,153,518)</u>	<u>\$398,068</u>	<u>(\$224,175)</u>	<u>\$228,496</u>

Note 6 – Deposits and Investments

State statutes classify monies held by the County into two categories, active and inactive. Active monies are public monies determined to be necessary to meet current demands upon the County treasury. Active monies must be maintained either as cash in the County treasury, in commercial accounts payable or withdrawable on demand, including negotiable order of withdrawal (NOW) accounts, or in money market deposit accounts.

Tuscarawas County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2010

Protection of the County's deposits is provided by the Federal Deposit Insurance Corporation, by eligible securities pledged by the financial institution as security for repayment, by surety company bonds deposited with the treasurer by the financial institution or by a single collateral pool established by the financial institution to secure the repayment of all public monies deposited with the institution.

Monies held by the County, which are not considered active, are classified as inactive. Inactive monies may be deposited or invested in the following securities provided a written investment policy has been filed with the Ohio Auditor of State:

1. United States Treasury bills, bonds, notes, or any other obligation or security issued by the United States Treasury, or any other obligation guaranteed as to principal and interest by the United States; or any book entry, zero-coupon United States Treasury security that is a direct obligation of the United States;
2. Bonds, notes, debentures, or any other obligation or security issued by any federal government agency or instrumentality including, but not limited to, the Federal National Mortgage Association, Federal Home Loan Bank, Federal Farm Credit Bank, Federal Home Loan Mortgage Corporation, Government National Mortgage Association, and Student Loan Marketing Association. All federal agency securities shall be direct issuances of federal government agencies or instrumentalities;
3. Written repurchase agreements in the securities listed above provided that the market value of the securities subject to the repurchase agreement must exceed the principal value of the agreement by at least two percent and be marked to market daily, and that the term of the agreement must not exceed thirty days;
4. Bonds and other obligations of the State of Ohio or its political subdivisions, provided that such political subdivisions are located wholly or partly within the County;
5. Time certificates of deposit or savings or deposit accounts including, but not limited to, passbook accounts;
6. No-load money market mutual funds consisting exclusively of obligations described in (1) or (2) above and repurchase agreements secured by such obligations, provided that these investments are made only through eligible institutions;
7. The State Treasurer's investment pool (STAR Ohio);
8. Securities lending agreements in which the County lends securities and the eligible institution agrees to simultaneously exchange similar securities or cash, equal value for equal value;
9. Up to twenty-five percent of the County's average portfolio in either of the following:
 - a. Commercial paper notes in entities incorporated under the laws of Ohio, or any other State, that have assets exceeding five hundred million dollars, which are rated in the highest classification established by two nationally recognized standard rating services, which do not exceed ten percent of the value of the outstanding commercial paper of the issuing corporation and which mature within 270 days after purchase;
 - b. Bankers acceptances eligible for purchases by the Federal Reserve System and which mature within 180 days after purchase;

Tuscarawas County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2010

10. Fifteen percent of the County's average portfolio in notes issued by U.S. corporations or by depository institutions that are doing business under authority granted by the U.S. provided that the notes are rated in the second highest or higher category by at least two nationally recognized standard rating services at the time of purchase and the notes mature within two years from the date of purchase;
11. No-load money market mutual fund rated in the highest category at the time of purchase by at least one nationally recognized standard rating service consisting exclusively of obligations guaranteed by the United States, securities issued by a federal government agency of instrumentality, and/or highly rated commercial paper; and
12. One percent of the County's average portfolio in debt interest rated at the time of purchase in the three categories by two nationally recognized standard rating services and issued by foreign nations diplomatically recognized by the United States government.

Reverse repurchase agreements, investments in derivatives, and investments in stripped principal or interest obligations that are not issued or guaranteed by the United States are prohibited. The issuance of taxable notes for the purpose of arbitrage, the use of leverage and short selling are also prohibited. Other than corporate notes, commercial paper, and bankers acceptances, an investment must mature within five years from the date of settlement unless matched to a specific obligation or debt of the County. Investments must be purchased with the expectation that they will be held to maturity. Investments may only be made through specified dealers and institutions. Payments for investments may be made only upon delivery of the securities representing the investments to the treasurer or qualified trustee or, if the securities are not represented by a certificate, up receipt of confirmation of transfer from the custodian.

Deposits

Custodial Credit Risk Custodial credit risk for deposits is the risk that in the event of bank failure, the County will not be able to recover deposits or collateral securities that are in the possession of an outside party. At year-end, the carrying amount of the County's deposits was \$48,389,893 and the bank balance was \$45,330,780. Of the bank balance \$11,875,548 was covered by Federal depository insurance and \$33,455,232 was exposed to custodial credit risk because it was uninsured and uncollateralized. Although the securities were held by the pledging financial institutions' trust department and all statutory requirements for the deposit of money had been followed, noncompliance with Federal requirements could potentially subject the County to a successful claim by the FDIC.

The County has no deposit policy for custodial risk beyond the requirements of State statute. Ohio law requires that deposits be either insured or be protected by eligible securities pledged to and deposited either with the County or a qualified trustee by the financial institution as security for repayment, or by a collateral pool of eligible securities deposited with a qualified trustee and pledged to secure the repayment of all public monies deposited in the financial institution whose market value at all times shall be at least one hundred five percent of the deposits being secured.

Tuscarawas County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2010

Investments

As of December 31, 2010, the County had the following investments:

Investment Type	Fair Value	Investment Maturities (in Years)			
		Less than 1	1-2	2-3	3-5
Federal Home Loan Bank Securities	\$2,000,000	\$0	\$0	\$1,000,000	\$1,000,000
STAROhio	1,646,614	1,646,614	0	0	0
Federal National Mortgage Association Securities	934,265	0	0	934,265	0
Total Investments	\$4,580,879	\$1,646,614	\$0	\$1,934,265	\$1,000,000

All investments are in an internal investment pool.

Interest Rate Risk The County has no investment policy that addresses interest rate risk. State statute requires that an investment mature within five years from the date of purchase, unless matched to a specific obligation or debt of the County, and that an investment must be purchased with the expectation that it will be held to maturity.

Credit Risk The Federal Home Loan Bank Securities and the Federal National Mortgage Association Securities carry a rating of Aaa by Moody's. STAROhio carries a rating of AAAM by Standard and Poor's. Ohio law requires that STAROhio maintain the highest rating provided by at least one nationally recognized standard rating service. The County has no policy further restricting credit risk beyond the statutory guidelines which limit investment choices.

Custodial Credit Risk For an investment, custodial credit risk is the risk that, in the event of the failure of the counterparty, the County will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. The Federal Home Loan Bank Securities, STAROhio, and Federal National Mortgage Association Securities are exposed to custodial credit risk in that they are uninsured, unregistered, and held by the counterparty's trust department or agent. The County has no investment policy dealing with investment custodial risk beyond the requirement in State statute that prohibits payment for investments prior to the delivery of the securities representing such investments to the treasurer or qualified trustee.

Concentration of Credit Risk The County places no limit on the amount it may invest in any one issuer. The following is the County's allocation as of December 31, 2010:

Investment Issuer	Percentage of Investments
Federal Home Loan Bank Securities	43.66 %
Federal National Mortgage Association Securities	20.39

Note 7 – Property Taxes

Property taxes include amounts levied against all real and public utility personal property located in the County. Property tax revenue received during 2010 for real and public utility property taxes represents collections of 2009 taxes. Property tax payments received during 2010 for tangible personal property (other than public utility property) are for 2010 taxes.

Tuscarawas County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2010

2010 real property taxes are levied after October 1, 2010, on the assessed value as of January 1, 2010, the lien date. Assessed values are established by State law at 35 percent of appraised market value. 2010 real property taxes are collected in and intended to finance 2011.

Real property taxes are payable annually or semi-annually. If paid annually, the payment is due December 31; if paid semi-annually, the first payment is due December 31, with the remainder payable by June 20. Under certain circumstances, State statute permits later payment dates to be established.

Public utility tangible personal property currently is assessed at varying percentages of true value; public utility real property is assessed at 35 percent of true value. 2010 public utility property taxes became a lien December 31, 2009, are levied after October 1, 2010, and are collected in 2011 with real property taxes.

Tangible personal property tax revenue received during 2010 (other than public utility property tax) represents the collection of 2010 taxes levied against local and inter-exchange telephone companies. Tangible personal property tax on business inventory, manufacturing machinery and equipment, and furniture and fixtures is no longer levied and collected. Tangible personal property taxes received from telephone companies in 2010 were levied after October 1, 2009, on the value as of December 31, 2009. Payments by multi-county taxpayers are due September 20. Single county taxpayers may pay annually or semi-annually. If paid annually, payment is due April 30; if paid semi-annually, the first payment is due April 30, with the remainder payable by September 20.

The full tax rate for all County operations for the year ended December 31, 2010, was \$8.30 per \$1,000 of assessed value. The assessed values of real and tangible personal property upon which 2010 property tax receipts were based are as follows:

	<u>Assessed Value</u>
Real Property:	
Residential/Agricultural	\$1,268,027,663
Commercial/Industrial/Public Utility	316,119,867
Tangible Personal Property:	
Public Utility	73,077,780
General Business	<u>1,655,700</u>
Total Property Taxes	<u><u>\$1,658,881,010</u></u>

The County Treasurer collects property taxes on behalf of all taxing districts in the County. The County Auditor periodically remits to the taxing districts their portions of the taxes collected. Collections of the taxes and remittance of them to the taxing districts are accounted for in various agency funds of the County. Property taxes receivable represents real and tangible personal property taxes, public utility taxes and outstanding delinquencies which are measurable as of December 31, 2010, and for which there is an enforceable legal claim. In the general fund, the board of developmental disabilities fund, the aging fund and the community mental health fund, the entire receivable has been offset by deferred revenue since the current taxes were not levied to finance 2010 operations and the collection of delinquent taxes during the available period is not subject to reasonable estimation. On a full accrual basis, collectible delinquent property taxes have been recorded as revenue while the remainder of the receivable is deferred.

Tuscarawas County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2010

Note 8 – Receivables

Receivables at December 31, 2010, consisted of taxes, accrued interest, accounts (billings for user charged services, including unbilled utility services, and rental payments), loans and intergovernmental receivables arising from grants, entitlements and shared revenues. All receivables, except property taxes and loans, are expected to be received within one year. Property taxes, although ultimately collectible, include some portion of delinquencies that will not be collected within one year. Utility accounts receivable may be certified and collected as a special assessment, subject to foreclosure for nonpayment.

A summary of the principal items of intergovernmental receivables follows:

Governmental Activities:

Motor Vehicle Distribution	\$1,451,653
Local Government and Local Government Revenue Assistance	810,895
Gasoline and Excise Taxes	792,521
Child Support Enforcement Agency Grants and Subsidies	610,584
Homestead and Rollback	563,529
Human Services Grants and Subsidies	423,525
Community Economic Development Grants and Subsidies	288,850
Developmental Disabilities Grants and Subsidies	208,648
Law Enforcement Grants and Subsidies	54,534
Miscellaneous	<u>31,546</u>
<i>Total Governmental Activities</i>	<u><u>\$5,236,285</u></u>

Business-Type Activity:

Sewer	<u><u>\$46,650</u></u>
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The monies loaned to the Tuscarawas County Agricultural Society for the purchase of a parking lot (\$218,250), \$194,000 of which is due in more than one year; the monies loaned to the Newcomerstown Community Improvement Corporation (\$2,969,191), all of which is due within one year, plus additional monies loan to the CIC in 2010 (\$75,000), all of which is due within one year; and the monies loaned to the TCPA (\$718,099), \$688,099 of which is due in more than one year are all classified as loans receivable on the County financial statements and are also considered collectible in full.

Receivables and payables to be recorded on the County's financial statements are recorded to the extent that the amounts are determined material and substantiated not only by supporting documentation, but also by a reasonable, systematic method of determining their existence, completeness, valuation, and in the case of receivables, collectability. Using this criterion, the County has elected not to record child support arrearages within the special revenue and agency funds. These amounts, while potentially significant, are not considered measurable, and because collections are often significantly in arrears, the County is unable to determine a reasonable value.

Tuscarawas County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2010

Note 9 – Permissive Sales and Use Tax

In 1985, the County Commissioners by resolution imposed a one percent tax on all retail sales made in the County. The tax collection began March 1, 1988 and ran through December 31, 2000. In February 1997, the County Commissioners adopted a resolution imposing this tax through December 31, 2007. In May of 2007, a renewal for another ten year period was put on the Primary Ballot and passed; this new period started as of January 1, 2008. Vendor collections of the tax are paid to the State Treasurer by the twenty-third day of the month following collection. The State Tax Commissioner certifies to the State Auditor the amount of the tax to be returned to the County. The State Tax Commissioner's certification must be made within forty-five days after the end of the month. The Office of Budget and Management then has five days in which to draw a warrant payable to the County.

A receivable is recognized at year-end for amounts that will be received from sales which occurred during 2010. On a full accrual basis, the full amount of the receivable is recognized as revenue. On a modified accrual basis, the amount of the receivable that will be received outside of the available period is deferred.

Note 10 – Capital Assets

Capital asset activity for governmental activities for the year ended December 31, 2010, was as follows:

	Balance 12/31/2009	Additions	Deletions	Balance 12/31/2010
Governmental Activities:				
Capital Assets, not being depreciated:				
Land	\$1,197,439	\$112,569	(\$106,275)	\$1,203,733
Construction in Progress	236,080	2,205,587	0	2,441,667
Total Capital Assets, not being depreciated:	<u>1,433,519</u>	<u>2,318,156</u>	<u>(106,275)</u>	<u>3,645,400</u>
Capital Assets, being depreciated:				
Building and Improvements	32,925,897	33,592	(26,635)	32,932,854
Machinery and Equipment	4,383,562	164,974	(246,333)	4,302,203
Vehicles	5,082,927	413,387	(668,602)	4,827,712
Infrastructure	104,125,934	3,658,558	0	107,784,492
Total Capital Assets, being depreciated	<u>146,518,320</u>	<u>4,270,511</u>	<u>(941,570)</u>	<u>149,847,261</u>
Less Accumulated Depreciation:				
Building and Improvements	(12,825,145)	(637,005)	6,620	(13,455,530)
Machinery and Equipment	(2,420,399)	(284,620)	115,207	(2,589,812)
Vehicles	(3,709,014)	(381,324)	640,149	(3,450,189)
Infrastructure	(48,211,948)	(4,174,791)	0	(52,386,739)
Total Accumulated Depreciation	<u>(67,166,506)</u>	<u>(5,477,740) *</u>	<u>761,976</u>	<u>(71,882,270)</u>
Total Capital Assets being depreciated, Net	<u>79,351,814</u>	<u>(1,207,229)</u>	<u>(179,594)</u>	<u>77,964,991</u>
Governmental Activities Capital Assets, Net	<u>\$80,785,333</u>	<u>\$1,110,927</u>	<u>(\$285,869)</u>	<u>\$81,610,391</u>

Tuscarawas County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2010

*Depreciation expense was charged to governmental activities as follows:

Governmental Activities:	
Legislative and Executive	\$406,293
Judicial	31,551
Public Safety	318,301
Public Works	4,474,283
Health	191,587
Human Services	55,725
Total Governmental Activities Depreciation Expense	<u><u>\$5,477,740</u></u>

Capital asset activity for business-type activities for the year ended December 31, 2010, was as follows:

	Balance 12/31/2009	Additions	Deletions	Balance 12/31/2010
Business-Type Activities:				
Capital Assets, not being depreciated:				
Land	\$232,894	\$0	\$0	\$232,894
Construction in Progress	2,396,738	1,170,247	0	3,566,985
Total Capital Assets, not being depreciated	<u>2,629,632</u>	<u>1,170,247</u>	<u>0</u>	<u>3,799,879</u>
Capital Assets, being depreciated:				
Buildings	6,390,614	6,851	0	6,397,465
Machinery and Equipment	1,700,749	0	(12,716)	1,688,033
Vehicles	704,807	35,304	(47,489)	692,622
Sewer/Water Lines	24,378,527	0	0	24,378,527
Total Capital Assets, being depreciated	<u>33,174,697</u>	<u>42,155</u>	<u>(60,205)</u>	<u>33,156,647</u>
Less Accumulated Depreciation				
Buildings	(2,594,309)	(126,876)	0	(2,721,185)
Machinery and Equipment	(1,032,851)	(58,251)	12,716	(1,078,386)
Vehicles	(526,928)	(38,593)	47,489	(518,032)
Sewer/Water Lines	(7,442,044)	(377,209)	0	(7,819,253)
Total Accumulated Depreciation	<u>(11,596,132)</u>	<u>(600,929)</u>	<u>60,205</u>	<u>(12,136,856)</u>
Total Capital Assets being depreciated, Net	<u>21,578,565</u>	<u>(558,774)</u>	<u>0</u>	<u>21,019,791</u>
Business-Type Activities Capital Assets, Net	<u><u>\$24,208,197</u></u>	<u><u>\$611,473</u></u>	<u><u>\$0</u></u>	<u><u>\$24,819,670</u></u>

Note 11 – Risk Management

The County is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees and natural disasters. During 2006, the County joined Public Entity Risk Consortium (PERC), a joint self-insurance pool for Ohio public entities. The County obtains coverage through PERC for all County real and personal property, commercial general liability including law enforcement liability, public official's liability and automobile insurance. Arthur J. Gallagher & Company is the administrator. PERC and its excess insurance carriers cover up to \$250,000,000 per occurrence for real and personal property; \$6,000,000 per occurrence for General Liability, Law Enforcement Liability, Automobile Liability and Public Official's Liability all of which

Tuscarawas County, Ohio
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are subject to a \$50,000 self-insured retention by the County except Automobile Liability and Automobile Physical Damage, which are at \$10,000 and \$5,000, respectively. PERC's excess insurance carriers are Lexington Insurance Company for Property, Underwriter's at Lloyd's of London for Primary Liability and Illinois Union Insurance Company for Excess Liability.

The County also carries a \$200,000 blanket Crime policy with Travelers Casualty & Surety Company of America and a comprehensive Boiler and Machinery policy with Travelers Property Casualty Company of America on all County buildings with the property damage limits of \$50,000,000 subject to a \$1,000 deductible.

Settled claims have not exceeded this commercial coverage in any of the past three years. There has not been a significant reduction in coverage from the prior year.

The County pays the State Workers' Compensation System a premium based on a rate per \$100 of salaries. This rate is calculated based on accident history and administrative costs.

The County has elected to provide employees' major medical, vision and hospitalization through a self-insured program. The predominant participant is the County. The County maintains a self-insurance internal service fund to account for and finance its uninsured risks of loss in this program. This plan provides a major medical plan with a \$200 to \$2,200 single and \$400 to \$4,400 family deductible. A third party administrator, AultCare, located in Canton, Ohio, reviewed all claims which were then paid by the County. The County purchases stop-loss coverage of \$110,000 per employee per year. The County pays coverage into the self-insurance internal service fund for County employees, of \$908 family, \$367 individual per employee per month. Premiums are paid by the fund that pays the salary for the employee and are based on historic cost information. Depending on level of coverage selected, employees on the family plan are required to contribute between \$5.00 and \$59.73 per month towards their healthcare insurance, and employees on the single plan are required to contribute between \$2.50 and \$18.37 per month toward their healthcare insurance. The County also pays a \$4.31 monthly premium per employee for death benefit. However, in 2005, since their balance was adequately funded, the County Commissioners suspended the monthly premiums for death benefit being paid by the County. The suspension will continue until the Commissioner's reinstate the premium.

The claims liability of \$309,303, reported in the fund at December 31, 2010, was estimated by the third party administrator and is based on the requirements of GASB Statement No. 30 which requires that a liability for unpaid claims costs, including estimates of costs relating to incurred but not reported claims, be reported. The estimate was not affected by incremental claim adjustment expenses and does not include other allocated or unallocated claim adjustment expenses. The portion of claims expense that is associated with the County's agency funds is presented as an external portion expense on the statement of activities. Financial information relating to the fund's claims liability in 2009 and 2010 includes:

	<u>Balance at Beginning of Year</u>	<u>Current Year Claims</u>	<u>Claim Payments</u>	<u>Balance at End of Year</u>
2009	\$430,801	\$4,827,101	\$4,921,788	\$336,114
2010	336,114	4,417,259	4,444,070	309,303

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Note 12 – Defined Benefit Pension Plans

Ohio Public Employees Retirement System

Plan Description – The County participates in the Ohio Public Employees Retirement System (OPERS). OPERS administers three separate pension plans. The Traditional Pension Plan is a cost-sharing, multiple-employer defined benefit pension plan. The Member-Directed Plan is a defined contribution plan in which the member invests both member and employer contributions (employer contributions vest over five years at 20 percent per year). Under the Member-Directed Plan, members accumulate retirement assets equal to the value of the member and vested employer contributions plus any investment earnings. The Combined Plan is a cost-sharing, multiple-employer defined benefit pension plan. Under the Combined Plan, OPERS invests employer contributions to provide a formula retirement benefit similar in nature, but less than, the Traditional Pension Plan benefit. Member contributions, the investment of which is self-directed by the members, accumulate retirement assets in a manner similar to the Member-Directed Plan.

OPERS provides retirement, disability, survivor and death benefits, and annual cost-of-living adjustments to members of the Traditional Pension and Combined Plans. Members of the Member-Directed Plan do not qualify for ancillary benefits. Authority to establish and amend benefits is provided by Chapter 145 of the Ohio Revised Code. OPERS issues a stand-alone financial report. Interested parties may obtain a copy by writing to OPERS, 277 East Town Street, Columbus, Ohio 43215-4642, or by calling 614-222-5601 or 800-222-7377.

Funding Policy – The Ohio Revised Code provides statutory authority for member and employer contributions and currently limits the employer contribution to a rate not to exceed 14 percent of covered payroll for state and local employer units and 18.1 percent of covered payroll for law and public safety employer units. Member contribution rates, as set in the Ohio Revised Code, are not to exceed 10 percent. For the year ended December 31, 2010, members in state and local classifications contributed 10 percent of covered payroll while public safety and law enforcement members contributed 10.5 percent and 11.1 percent, respectively. While members in the state and local divisions may participate in all three plans, law enforcement and public safety divisions exist only within the Traditional Pension Plan. For 2010, member and employer contribution rates were consistent across all three plans.

The County's 2010 contribution rate was 14 percent, except for those plan members in law enforcement or public safety, for whom the County's contribution was 17.87 percent of covered payroll. The portion of employer contributions used to fund pension benefits is net of post-employment health care benefits. The portion of employer contribution allocated to health care for members in the Traditional Plan was 5.5 percent from January 1 through February 28, 2010, and 5 percent from March 1 through December 31, 2010. The portion of employer contributions allocated to health care for members in the Combined Plan was 4.73 percent from January 1 through February 28, 2010, and 4.23 percent from March 1 through December 31, 2010. Employer contribution rates are actuarially determined.

The County's required contributions for pension obligations to the Traditional Pension and Combined Plans for the years ended December 31, 2010, 2009, and 2008 were \$2,048,696, \$1,919,805, and \$1,690,630, respectively. For 2010, 89.31 percent has been contributed with the balance being reported as an intergovernmental payable. The full amount has been contributed for 2009 and 2008. Contributions to the Member-Directed Plan for 2010 were \$38,969 made by the County and \$27,835 made by plan members.

Tuscarawas County, Ohio
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State Teachers Retirement System of Ohio (STRS Ohio)

Plan Description – The County participates in the State Teachers Retirement System of Ohio (STRS Ohio), a cost-sharing, multiple-employer public employee retirement plan. STRS Ohio provides retirement and disability benefits to members and death and survivor benefits to beneficiaries. STRS Ohio issues a stand-alone financial report that may be obtained by writing to STRS Ohio, 275 East Broad Street, Columbus, Ohio 43215-3771, by calling (614) 227-7877, or by visiting the STRS Ohio Web site at www.strsoh.org.

New members have a choice of three retirement plans, a Defined Benefit (DB) Plan, a Defined Contribution (DC) Plan, and a Combined Plan. The DB plan offers an annual retirement allowance based on final average salary times a percentage that varies based on years of service or an allowance based on member contributions and earned interest matched by STRS Ohio funds, times an actuarially determined annuity factor. The DC Plan allows members to place all their member contributions and employer contributions equal to 10.5 percent of earned compensation into an investment account. Investment decisions are made by the member. A member is eligible to receive a retirement benefit at age 50 and termination of employment. The Combined Plan offers features of both the DC Plan and the DB Plan. In the Combined Plan, member contributions are invested by the member, and employer contributions are used to fund the defined benefit payment at a reduced level from the regular DB Plan. The DB portion of the combined plan payment is payable to a member on or after age 60; the DC portion of the account may be taken as a lump sum or converted to a lifetime annuity at age 50. Benefits are established by Chapter 3307 of the Ohio Revised Code.

A DB or Combined Plan member with five or more years credited service who becomes disabled may qualify for a disability benefit. Eligible spouses and dependents of these active members who die before retirement may qualify for survivor benefits. Members in the DC Plan who become disabled are entitled only to their account balance. If a member of the DC Plan dies before retirement benefits begin, the member's designated beneficiary is entitled to receive the member's account balance.

Funding Policy – For the fiscal year ended 2010, plan members were required to contribute 10 percent of their annual covered salaries. The County was required to contribute 14 percent; 13 percent was the portion used to fund pension obligations. Contribution rates are established by the State Teachers Retirement Board, upon recommendations of its consulting actuary, not to exceed statutory maximum rates of 10 percent for members and 14 percent for employers. Chapter 3307 of the Ohio Revised Code provides statutory authority for member and employer contributions.

The County's required contributions for pension obligations to the DB Plan for the years ended December 31, 2010, 2009, and 2008 were \$50,470, \$49,906, and \$50,091, respectively; 93.42 percent has been contributed for year 2010 and 100 percent for years 2009 and 2008. No contributions were made to the DC and Combined Plans in 2010.

Note 13 – Postemployment Benefits

Ohio Public Employees Retirement System

Plan Description – Ohio Public Employees Retirement System (OPERS) administers three separate pension plans: The Traditional Pension Plan—a cost sharing, multiple-employer defined benefit pension plan; the Member-Directed Plan—a defined contribution plan; and the Combined Plan—a cost sharing, multiple employer defined benefit pension plan that has elements of both a defined benefit and defined contribution plan.

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OPERS maintains a cost-sharing multiple-employer defined benefit post-employment health care plan for qualifying members of both the Traditional Pension and the Combined Plans. Members of the Member-Directed Plan do not qualify for ancillary benefits, including post-employment health care coverage. The plan includes a medical plan, prescription drug program and Medicare Part B premium reimbursement.

In order to qualify for post-employment health care coverage, age-and-service retirees under the Traditional Pension and Combined Plans must have 10 or more years of qualifying Ohio service credit. Health care coverage for disability benefit recipients and qualified survivor benefit recipients is available. The Ohio Revised Code permits, but does not mandate, OPERS to provide health care benefits to its eligible members and beneficiaries. Authority to establish and amend benefits is provided in Chapter 145 of the Ohio Revised Code.

Disclosures for the health care plan are presented separately in the OPERS financial report which may be obtained by writing to OPERS, 277 East Town Street, Columbus, Ohio 43215-4642, or by calling 614-222-5601 or 800-222-7377.

Funding Policy – The post-employment health care plan was established under, and is administrated in accordance with, Internal Revenue Code 401(h). The Ohio Revised Code provides the statutory authority requiring public employers to fund post retirement health care through contributions to OPERS. A portion of each employer’s contribution to OPERS is set aside for the funding of post-retirement health care.

Employer contribution rates are expressed as a percentage of the covered payroll of active members. In 2010, state and local employers contributed at a rate of 14 percent of covered payroll, and public safety and law enforcement employers contributed at 17.87 percent. The Ohio Revised Code currently limits the employer contribution to a rate not to exceed 14 percent of covered payroll for state and local employer units and 18.1 percent of covered payroll for law and public safety employer units.

Each year, the OPERS Retirement Board determines the portion of the employer contribution rate that will be set aside for funding of post-employment health care benefits. The portion of employer contributions allocated to health care for members in the Traditional Plan was 5.5 percent from January 1 through February 28, 2010, and 5 percent from March 1 through December 31, 2010. The portion of employer contributions allocated to health care for members in the Combined Plan was 4.73 percent from January 1 through February 28, 2010, and 4.23 percent from March 1 through December 31, 2010.

The OPERS Retirement Board is also authorized to establish rules for the payment of a portion of the health care benefits provided, by the retiree or their surviving beneficiaries. Payment amounts vary depending on the number of covered dependents and the coverage selected. Active members do not make contributions to the post-employment health care plan.

The County’s contributions allocated to fund post-employment health care benefits for the years ended December 31, 2010, 2009, and 2008 were \$1,141,151, \$1,354,000, and \$1,643,614, respectively. For 2010, 89.31 percent has been contributed with the balance being reported as an intergovernmental payable. The full amount has been contributed for 2009 and 2008.

The Health Care Preservation Plan (HCPP) adopted by the OPERS Retirement Board on September 9, 2004, was effective January 1, 2007. Member and employer contribution rates increased on January 1 of each year from 2006 to 2008. Rates for law and public safety employers increased over a six year period beginning on January 1, 2006, with a final rate increase on January 1, 2011. These rate increases allowed additional funds to be allocated to the health care plan.

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State Teachers Retirement System of Ohio (STRS Ohio)

Plan Description – The County contributes to the cost-sharing, multiple-employer, defined benefit Health Plan administered by the State Teachers Retirement System of Ohio (STRS Ohio) for eligible retirees who participated in the defined benefit or combined pension plans offered by STRS Ohio. Benefits include hospitalization, physicians’ fees, prescription drugs, and reimbursement of monthly Medicare Part B premiums. The Plan is included in the report of STRS Ohio which may be obtained by visiting www.strsoh.org, or by calling (888) 227-7877.

Funding Policy – Ohio law authorizes STRS Ohio to offer the Plan and gives the Retirement Board authority over how much, if any, of the health care costs will be absorbed by STRS Ohio. Active employee members do not contribute to the Plan. All benefit recipients pay a monthly premium. Under Ohio law, funding for post-employment health care may be deducted from employer contributions. For 2010, STRS Ohio allocated employer contributions equal to 1 percent of covered payroll to the Health Care Stabilization Fund. The County’s contributions for health care for the years ended December 31, 2010, 2009, and 2008 were \$3,882, \$3,839, and \$3,853, respectively; 93.42 percent has been contributed for 2010 and 100 percent for 2009 and 2008.

Note 14 – Compensated Absences

County employees earn vacation and sick leave at varying rates depending on length of service and department policy. All accumulated, unused vacation time is paid upon separation if the employee has at least one year of service with the County. Vacation time may not exceed one year’s accrual without approval of management. No vacation time shall be carried over for more than three years. Accumulated, unused sick leave is paid at varying rates depending on length of service to employees who retire.

Note 15 – Capital Leases

During 2006, the Board of DD entered into a capital lease with Allied Capital for a copier machine, which is ongoing until 2011. During 2008, the Child Support Enforcement Agency entered into a capital lease with Dollar Leasing for copiers. This lease will end in 2013. During 2009, the County entered into a capital lease with Dollar Leasing for copiers, which will end in 2014. The County also has a capital lease for sewer lines. These leases meet the criteria of a capital lease as defined by FASB Statement No. 13, “Accounting for Leases.” Capital assets were capitalized at the present value of the minimum lease payments at the time the leases were entered into.

The assets acquired through capital leases are as follows:

	Governmental Activities	Business-Type Activities
Asset:		
Machinery and equipment	\$520,589	\$0
Sewer/Water Lines	0	355,000
Less: Accumulated depreciation	(485,684)	(127,800)
Total	\$34,905	\$227,200

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Such agreements provide for minimum, annual lease payments as follows:

	Governmental Activities	Business-Type Activities
2011	\$8,214	\$23,813
2012	8,214	25,378
2013	6,193	24,820
2014	0	25,263
2015	0	24,643
2016-2020	0	123,100
2021-2025	0	122,950
2026-2029	0	98,590
Total Minimum Lease Payment	22,621	468,557
Less: Amount Representing Interest	(2,174)	(197,557)
Present Value of Minimum Lease Payments	\$20,447	\$271,000

Note 16 – Long-Term Obligations

Debt Issue	Interest Rate	Original Issue Amount	Date of Maturity
Governmental Activities:			
County Building Improvement Bond	5.28 %	\$1,450,000	2025
Courthouse Improvement Bond Anticipation Note	4.64	1,000,000	2025
Business-Type Activities:			
<i>OPWC Loans:</i>			
Sewer 2009 Stone Creek Water Way System	0.00	316,044	2029
Sewer 2008 Mineral City Improvements	0.00	127,027	2028
Sewer 2007 Midvale Barnhill	0.00	172,655	2028
Sewer 2006 Power Generator Phase II	0.00	166,616	2027
Sewer 2005 Mineral City Broadway Street	0.00	157,119	2026
Sewer 2005 Sandyville Pump Station	0.00	55,000	2025
Sewer 2002 Wilkshire Hills Sewer System	0.00	149,286	2023
Sewer 1999 Wilkshire Hills Upgrading	0.00	247,729	2020
Water 2007 Wainwright Water Systems	0.00	151,046	2027
Water 2006 Power Generator Phase I	0.00	130,517	2026
Water 1998 Sandy Township Transmission Line	0.00	183,981	2019
Water 1998 Schumacher Hollow	0.00	90,149	2018
Water 1997 Sandy Township Waterline	0.00	135,955	2017
Water 1996 Wainwright	0.00	138,000	2016
<i>OWDA Loans:</i>			
Sewer 2011 Stone Creek Wastewater	2.63	1,239,965	2013
Sewer 2009 Mineral City Sewer Improvements	3.25	2,520,692	2028
Sewer 1990 Various Projects	7.89	910,693	2014
Water 1999 Mineral City	2.00	894,485	2023
Water 1990 Various Projects	7.89	181,167	2014

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The changes in the County's long-term obligations during the year consist of the following:

	Balance 12/31/09	Increase	Decrease	Balance 12/31/10	Amounts Due In One Year
Governmental Activities:					
County Building					
Improvement Bonds	\$0	\$1,450,000	\$0	\$1,450,000	\$65,447
Courthouse Improvement					
Bond Anticipation Note	866,000	0	(38,000)	828,000	40,000
Capital Leases:					
Allied Capital: DD	2,672	0	(2,672)	0	0
Dollar Leasing: CSEA	13,811	0	(3,826)	9,985	4,064
Dollar Leasing: General	13,426	0	(2,964)	10,462	3,171
Total Capital Leases	29,909	0	(9,462)	20,447	7,235
Compensated Absences	1,790,698	743,350	(715,884)	1,818,164	854,098
<i>Total Governmental Activities</i>	<u>\$2,686,607</u>	<u>\$2,193,350</u>	<u>(\$763,346)</u>	<u>\$4,116,611</u>	<u>\$966,780</u>
Business-Type Activities:					
<i>OPWC Loans Payable:</i>					
Sewer Stone Creek Water Way System	\$316,044	\$183,956	\$0	\$500,000	\$0
Sewer Mineral City Improvements	127,027	67,973	0	195,000	0
Sewer Midvale Barnhill	155,389	0	(8,632)	146,757	8,633
Sewer Power Generator Phase II	149,954	0	(8,330)	141,624	8,330
Sewer Mineral City Broadway Street	125,695	0	(7,856)	117,839	7,856
Sewer Sandyville Pump Station	42,625	0	(2,750)	39,875	2,750
Sewer Wilkshire Hills Sewer System	97,036	0	(7,464)	89,572	7,464
Sewer Wilkshire Hills Upgrading	130,058	0	(12,386)	117,672	12,386
Water Wainwright Water Systems	139,718	0	(7,552)	132,166	7,552
Water Power Generator Phase I	107,676	0	(6,526)	101,150	6,526
Water Sandy Township Transmission Line	87,391	0	(9,200)	78,191	9,200
Water Schumacher Hollow	36,060	0	(4,508)	31,552	4,508
Water Sandy Township Waterline	47,584	0	(6,798)	40,786	6,798
Water Wainwright	41,400	0	(6,900)	34,500	6,900
Total OPWC Loans Payable	1,603,657	251,929	(88,902)	1,766,684	88,903
<i>OWDA Loans Payable:</i>					
Sewer Stone Creek Wastewater	1,014,801	257,044	0	1,271,845	0
Sewer Mineral City Sewer Improvements	2,357,058	0	(95,720)	2,261,338	0
Sewer Various Projects	309,514	0	(60,092)	249,422	64,833
Water Mineral City	537,307	0	(35,070)	502,237	35,772
Water Various Projects	61,573	0	(11,954)	49,619	12,897
Total OWDA Loans Payable	4,280,253	257,044	(202,836)	4,334,461	113,502
Capital Leases Payable	278,000	0	(7,000)	271,000	7,000
Compensated Absences	53,758	25,359	(24,554)	54,563	32,521
<i>Total Business-Type Activities</i>	<u>\$6,215,668</u>	<u>\$534,332</u>	<u>(\$323,292)</u>	<u>\$6,426,708</u>	<u>\$241,926</u>

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During 2010, the County issued \$1,450,000, with a 5.28 percent interest rate, in Recovery Zone Economic Development Bonds (RZEDBs) in accordance with the American Recovery and Reinvestment Act of 2009 (ARRA). These term bonds were issued for the purpose of various County building improvements. These general obligation bonds are backed by the full faith and credit of the County. Payments are made out of the county building improvement fund and continue until maturity in 2025.

In 2005, the County issued a twenty year Bond Anticipation Note for \$1,000,000 at 4.64 percent to fund the improvements being made to the Southern District Court in Uhrichsville. Payments are made out of the bond retirement fund and began in 2006 and continue until maturity in 2025.

The capital leases reported in governmental activities will be paid from the general fund, the board of developmental disabilities fund, and the children services enforcement agency fund. Compensated absences will be paid from the general fund, the board of developmental disabilities fund, the public assistance fund, the motor vehicle license and gas tax fund, the child support enforcement agency fund, the county 911 fund, the jail operations fund, the real estate assessment fund, the certificate of title fund, the dog and kennel fund, the community development block grant fund, the community corrections fund, the felony delinquent care fund, the public defender fund, the water fund, and the sewer fund. The OPWC loans, the OWDA loans and the capital lease reported in the business-type activities will be paid from charges for services revenue in the enterprise funds. The loans are not general obligations and are not backed by the full faith and credit of the County.

The County has pledged future revenues, net of operating expenses, to repay OPWC and OWDA loans and capital leases in the Tuscarawas County sewer fund. The debt is payable solely from net revenues and are payable through 2029. Annual principal and interest payments on the debt issues are expected to require less than 32 percent of net revenues and less than 14 percent of total revenues. The total principal and interest remaining to be paid on the debt is \$5,645,868, total net revenues were \$940,045, and total revenues were \$2,206,260.

The County has pledged future revenues, net of operating expenses, to repay OPWC and OWDA loans in the Tuscarawas County water fund. The debt is payable solely from net revenues and are payable through 2027. Annual principal and interest payments on the debt issues are expected to require less than 1,408 percent of net revenues and less than 15 percent of total revenues. The total principal and interest remaining to be paid on the debt is \$1,049,887, total net revenues were \$7,397, and total revenues were \$711,851.

The County has entered into contractual agreements for construction loans from the Ohio Public Works Commission (OPWC) and the Ohio Water Development Authority (OWDA). Under the terms of these agreements, the OPWC and the OWDA will reimburse, advance or directly pay the construction costs of approved projects. The OPWC and the OWDA will capitalize administrative costs and construction interest and add them to the total amount of the final loan. These loans are reflected as OPWC loans payable and OWDA loans payable.

Lines of credit have been established with the Ohio Public Works Commission in the amounts of \$695,000 for various sewer and waterway projects. Since these loan payment schedules have not been finalized, the repayment schedules are not included in the schedule of debt service requirements.

Lines of credit have been established with the Ohio Water Development Authority in the amounts of \$3,792,537 for various sewer and waterway projects. Since these loan payment schedules have not been finalized, the repayment schedules are not included in the schedule of debt service requirements.

Tuscarawas County, Ohio
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The balance of these loans is as follows:

	Outstanding Balance at 12/31/10	Lines of Credit
Sewer Fund:		
<i>OPWC</i>		
Mineral City Sewer System Improvements	\$195,000	\$195,000
Stone Creek Waterway System	500,000	500,000
<i>Total OPWC</i>	695,000	695,000
<i>OWDA</i>		
Mineral City Sewer System Improvements	2,261,338	2,520,692
Stone Creek Wastewater	1,271,845	1,271,845
<i>Total OWDA</i>	3,533,183	3,792,537
Total Loans not Finalized:	\$4,228,183	\$4,487,537

The following is a summary of the County's future annual principal and interest requirements for debt:

	Governmental Activities			
	County Building General Obligation Bond		Courthouse Improvement Bond Anticipation Note	
	Principal	Interest	Principal	Interest
	Principal	Interest	Principal	Interest
2011	\$65,447	\$69,540	\$40,000	\$39,691
2012	68,948	72,206	41,000	37,775
2013	72,637	68,518	43,000	35,811
2014	76,523	64,631	45,000	33,751
2015	80,616	60,538	47,000	31,596
2016-2020	472,578	233,197	272,000	121,768
2021-2025	613,251	92,520	340,000	50,447
Totals	\$1,450,000	\$661,150	\$828,000	\$350,839

	Business-Type Activities		
	OWDA Loans		OPWC Loans
	Principal	Interest	Principal
2011	\$113,502	\$33,638	\$88,903
2012	120,350	26,790	88,902
2013	127,697	19,445	88,903
2014	84,928	11,552	88,902
2015	38,720	7,096	88,903
2016-2020	205,530	23,549	349,313
2021-2025	110,551	3,987	221,795
2026-2029	0	0	56,063
Totals	\$801,278	\$126,057	\$1,071,684

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The Ohio Revised Code provides that the net general obligation debt of the County, exclusive of certain exempt debt, issued without a vote of the electors shall never exceed one percent of total valuation of the County. The Code further provides that the total voted and unvoted net debt of the County less the same exempt debt shall never exceed a sum equal to three percent of the first \$100,000,000 of the assessed valuation, plus one and one-half percent of such valuation for the next \$200,000,000, plus two and one-half percent of such valuation in excess of \$300,000,000. The County's overall debt margin was \$37,694,025 at December 31, 2010.

Conduit Debt The County has served as the issuer of \$27,515,000 in hospital revenue bonds for Union Hospital. The proceeds were used to acquire, construct, improve, and equip hospital facilities. The hospital facilities are leased and subsequently sold to the hospital. The lease payments are made to the trustee, The Huntington Trust Company, in an amount equal to the debt principal and interest payments. The trustee then makes the principal and interest payments on the bonds. The hospital revenue bonds do not constitute a general obligation, debt or bonded indebtedness of the County. Neither is the full faith and credit or taxing power of the County pledged to make repayment. As of December 31, 2010, \$27,100,000 was still outstanding. The bonds were issued in 2009, and a portion of the issuance was to refund bonds issued in 1993 and 2001.

On August 2, 2007, the County authorized the issuance of \$16,000,000 in Twin City hospital revenue bonds. The proceeds were used to acquire, construct, install, and equip hospital facilities. The hospital facilities are leased and subsequently sold to the hospital. The lease payments are made to the trustee, US Bank, in an amount equal to the debt principal and interest payments. The hospital revenue bonds do not constitute a general obligation, debt or bonded indebtedness of the County. Neither is the full faith and credit or taxing power of the County pledged to make repayment.

The County has served as the issuer of two industrial development bonds for Primary Packaging Inc. in the amount of \$5,095,000. The proceeds were used to acquire, construct, improve and equip facilities. Payments are made by the companies to the trustee in an amount equal to the debt principal and interest payments. The trustee is J. P. Morgan Trust Company, NA for Primary Packaging Inc. The trustee then makes the principal and interest payments on the bonds. The bonds do not constitute a general obligation, debt or bonded indebtedness of the County. Neither is the full faith and credit or taxing power of the County pledged to make repayment. The principal outstanding at December 31, 2010, was \$505,000. The outstanding amount is comprised fully from the 1995 issue.

In 2005, the County entered into a guarantee agreement with JP Morgan Chase Bank on behalf of the Tuscarawas County Port Authority in their pursuit of securing a \$4,200,000 loan for the purpose of promoting the creation and preservation of jobs and employment opportunities within the County. The County agreed to guarantee a portion of the Tuscarawas County Port Authority's obligation to repay the loan in an amount not to exceed \$2,100,000. The County had a reserve of \$982,570 for the guarantee at year end.

Tuscarawas County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2010

Note 17 – Internal Activity

Interfund Balances

Interfund balances for the year ended December 31, 2010, consisted of the following:

Interfund Payable	Interfund Receivable				Total
	General Fund	Public Assistance Fund	Motor Vehicle License and Gas Tax Fund	Nonmajor Funds	
Governmental Funds:					
Public Assistance Fund	\$81,788	\$0	\$0	\$5,231	\$87,019
Nonmajor Funds	159,747	166,700	354	437,210	764,011
Business-Type Funds:					
Sewer District Fund	0	0	0	384,529	384,529
Water District Fund	0	0	0	279,939	279,939
Total	\$241,535	\$166,700	\$354	\$1,106,909	\$1,515,498

Interfund balances at December 31, 2010, represent charges for services or reimbursable expenditures. These remaining balances resulted from the time lag between the dates that (1) interfund goods or services are provided or reimbursable expenditures occur, (2) transactions are recorded in the accounting records, and (3) payments between funds are made. All are expected to be paid within one year except for the \$701,383 interfund balance between the capital projects trust fund and the sewer and water funds for the repayment of new building costs which were fronted by the County. This interfund balance will be repaid through monthly payments of \$3,076 over a thirty year period. The repayments began in 1998.

Indirect costs are due to the general fund from the public assistance fund (\$67,703), the child support enforcement agency fund (\$33,970) and the public defender fund (\$12,402). \$14,085 is owed by the public assistance fund to the general fund for rent and utilities. The community economic development grant fund owes the general fund \$30,000 for a cash advance. The jail operations fund owes the general fund \$60,000 for a temporary cash advance made to assist with cash flow difficulties. The county building improvement fund owes the capital projects trust fund \$202,800 for a cash advance. The tech park fund owes the growth fund \$234,410 for a construction advance.

Tuscarawas County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2010

Interfund Transfers

Interfund transfers for the year ended December 31, 2010, consisted of the following:

Transfer to	Transfer From			Total
	General Fund	Board of Developmental Disabilities Fund	Nonmajor Funds	
General Fund	\$0	\$0	\$200,195	\$200,195
Public Assistance Fund	256,428	0	10,245	266,673
Nonmajor Funds	6,340,514	600,000	345,572	7,286,086
Total	\$6,596,942	\$600,000	\$556,012	\$7,752,954

Transfers are used to move revenues from the fund that statute or budget requires to collect them to the fund that statute or budget requires to expend them; to move unrestricted revenues collected in the general fund to finance various programs accounted for in other funds in accordance with budgetary authorizations; to provide additional resources for current operations or debt service; to segregate money for anticipated capital projects; and to return money to the fund from which it was originally provided once a project is completed. The certificate of title fund transferred \$200,000 to the general fund for funds deemed in excess of what the clerk of courts and title office need for operation, per statute. The general fund transferred \$256,428 to the public assistance fund to be used for a mandated share of funding. The general fund transferred \$2,012,436 to the children services fund for foster care services. The general fund transferred \$2,710,561 to the jail operations fund and \$163,586 to the county home fund to provide for operating expenses.

Note 18 – Contingent Liabilities

The County has received Federal and State grants for specific purposes that are subject to review and audit by the grantor agencies or their designee. These audits could lead to a request for reimbursement to the grantor agency for expenditures disallowed under terms of the grant. Based on prior experience, the County Commissioners believe such disallowances, if any, will be immaterial.

Several claims and lawsuits are pending against the County. In the opinion of the County Prosecutor and outside counsel, ultimate disposition of these claims and lawsuits will not have a material adverse effect, if any, on the financial condition of the County.

Tuscarawas County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2010

Note 19 – Contractual Commitments

As of December 31, 2010, the County had contractual commitments outstanding for the following projects:

Funds/Projects	Contract Amount Outstanding
General Fund	
Office Contracts	\$44,437
Computer and Technology Contracts	42,000
Transportation Contracts	33,277
Building and Equipment Maintenance and Repairs	20,568
Utilities	15,605
Health Services	9,321
Special Revenue Funds:	
Developmental Disabilities Board	
Health and Legal Services, Transportation, and Utilities	87,207
Utilities	33,221
Equipment Purchases	7,819
Building and Equipment Maintenance and Repairs	4,261
Consulting, Testing, and Designing	2,200
Public Assistance	
Program Services and Equipment Maintenance	106,368
Motor Vehicle License and Gas Tax	
Building and Equipment Maintenance and Repairs	20,000
Landfill Services	9,000
Utilities	7,694
Road and Bridge Construction	3,500
Consulting, Testing and Designing	2,000
County 911	
Utilities	1,015
County Wireless 911	
Utilities	1,223
Jail Operations	
Utilities	4,550
Real Estate Assessment	
Appraisal Services	52,427
Certificate of Title	
Office Contracts	4,000
Rent	2,100
Children's Services	
Foster Care Services	67,730
County Home	
Building and Equipment Maintenance and Repairs	4,199
Dog and Kennel	
Utilities	1,020
Health Services	1,000
Delinquent Real Estate Collection	
Computer and Technology Contracts	4,875

(continued)

Tuscarawas County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2010

Funds/Projects	Contract Amount Outstanding
Special Revenue Funds (continued):	
Community Development Block Grant	
Construction	\$41,400
Building and Equipment Maintenance and Repairs	39,992
Paving	26,499
Office Contracts	22,597
Rent and Utilities	18,978
Housing Assistance	11,267
Engineering Services and Project Construction	7,257
Construction Project and Equipment Repairs	7,189
Community Economic Development	
Building and Equipment Maintenance and Repairs	1,000
Indigent Drivers Alcohol	
Counseling Services	1,193
Recorder's Special	
Office Contracts	10,315
Southern District Probation	
Security	1,084
Capital Projects Funds:	
Capital Projects	
Building and Equipment Maintenance and Repairs	44,330
Engineering Services and Project Construction	3,538
Legal Services	2,000
Permanent Improvement	
Building and Equipment Maintenance and Repairs	2,500
Permanent Improvement - DDS	
Construction	66,752
County Building Improvements	
Building and Equipment Maintenance and Repairs	17,800
Court Computerization	
Computer and Technology Contracts	16,099
Canal	
Building and Equipment Maintenance and Repairs	1,150
Enterprise Funds:	
Sewer Fund	
Engineering Services and Project Construction	631,549
Consulting, Testing, and Designing	20,918
Construction Project and Equipment Repairs	18,338
Utilities	5,558
Building and Equipment Maintenance and Repairs	2,300
Legal Services	1,000
Water Fund	
Engineering Services and Project Construction	169,039
Construction Project and Equipment Repairs	3,835
Utilities	3,823
Office Contracts	1,456

Tuscarawas County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2010

Note 20 – Joint Ventures

Tuscarawas County Regional Planning Commission

The County participates in the Tuscarawas County Regional Planning Commission which is a statutorily created political subdivision of the State. The Commission is jointly governed among Tuscarawas County, and certain municipalities and townships. Of the 59 members of the Commission board of trustees, the County appoints 10. Each member's control over the operation of the Commission is limited to its representation on the board. The Commission has the purpose and duty to make studies, maps, plans, recommendations and reports concerning the physical, environmental, social, economical and governmental characteristics, functions and services, and other aspects of the region or the County, respectively.

Continued existence of the Commission is dependent on the County's continued participation; however, the County does not have an equity interest in the Commission. The Commission is not accumulating significant financial resources or experiencing fiscal stress which would cause additional financial benefit to or burden on the County. In 2010, the County contributed \$60,000 which represents 86 percent of total contributions. Complete financial statements can be obtained from the Regional Planning Commission, Tuscarawas County, Ohio.

Alcohol, Drug Addiction and Mental Health Services Board of Tuscarawas and Carroll Counties (ADAMHS Board)

The ADAMHS Board is responsible for developing, coordinating, modernizing, funding, monitoring and evaluating a community-based mental health and substance abuse program. The Board is managed by an eighteen member board of trustees, six appointed by the commissioners of Tuscarawas County, four by Carroll County, four by the Ohio Department of Alcohol and Drug Addiction Services and four appointed by the director of the State Department of Mental Health. The trustees exercise total control of the operation of the Board including budgeting, appropriating, contracting and designating management. Continued existence of the Board is dependent on the County's continued participation; however, the County does not have an equity interest in the Board. The Board is not accumulating significant financial resources or experiencing fiscal stress which would cause additional financial benefit to or burden on the County. In 2010, the County made no contributions to the ADAMHS Board. Complete financial statements can be obtained from the ADAMHS Board, Tuscarawas County, Ohio.

Note 21 – Jointly Governed Organizations

Tuscarawas County Family and Children First Council (Council)

The Council provides services to multi-need youths in Tuscarawas County. There are twenty-eight organizations which are members of the Council. The operations of the Council are controlled by a board consisting of representatives of the member organizations. Members refer cases to the Council which determines how the case is to be handled. In 2010, the County contributed \$16,900, which represents 71 percent of total contributions.

Tuscarawas County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2010

Stark-Tuscarawas-Wayne Joint Solid Waste Management District (District)

The District provides solid waste disposal, recycling opportunities, and other waste management services and is controlled by a Board of Directors consisting of nine members; three County Commissioners of each of the three member counties. The Board exercises total control over the operations of the District including budgeting, appropriating, contracting and designating management. Each County's degree of control is limited to its representation on the Board. In 2010, the District's revenues were received from haulers; no monies were contributed by the County.

Multi-County Juvenile Attention Center (Center)

The Center is jointly operated by Tuscarawas, Carroll, Wayne, Holmes, Stark and Columbiana Counties for the purpose of providing training, treatment and rehabilitation of delinquent, dependent, abused or neglected children. The operation of the Center is controlled by a joint board of commissioners whose membership consists of the three commissioners from each participating county. The Board exercises total control over the operation of the Center including budgeting, appropriating, contracting and designating management. Budgets are adopted by the governing board of commissioners. Each County's degree of control is limited to its representation on the Board. In 2010, the County contributed \$1,049,415, which represents 12.95 percent of total contributions.

Community Improvement Corporation of Tuscarawas County (Corporation)

The Corporation was formed to advance, encourage, and promote the industrial, economic, commercial and civic development and is operated by Tuscarawas County, New Philadelphia, Dover, Uhrichsville, Dennison, Strasburg, Sugar Creek and Gnadenhutzen. It is controlled by 25 trustees consisting of the three County Commissioners, the mayor of each participating city and fifteen self-elected trustees. The Board exercises total control over the operations of the Corporation including budgeting, appropriating, contracting and designating management. Each participant's degree of control is limited to its representation on the Board. In 2010, \$16,600 was contributed by the County.

The Area Office on Aging (Council)

The Area Office on Aging is a regional council of governments that assists nine counties, including Tuscarawas County, in providing services to senior citizens in the Council's service area. The Council is governed by a board of directors comprised of one representative appointed by each participating County. The Board has total control over budgeting, personnel and all other financial matters. The Area Office on Aging receives Title III monies to be used for programs within member Counties. The continued existence of the Council is not dependent on the County's continued participation and no equity interest exists. The Council has no outstanding debt. In 2010, no monies were received from the County.

Tuscarawas County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2010

Tuscarawas County Tax Incentive Review Council (TCTIRC)

The TCTIRC is a jointly governed organization, created as a regional council of governments pursuant to State statutes. TCTIRC has 48 members, consisting of three members appointed by the County Commissioners, eighteen members appointed by municipal corporations, sixteen members appointed by township trustees, one member from the County Auditor's Office and ten members appointed by boards of education located within the County. The TCTIRC reviews and evaluates the performance of each Enterprise Zone Agreement. This body is advisory in nature and cannot directly impact an existing Enterprise Zone Agreement; however, the council can make written recommendations to the legislative authority that approved the agreement. There is no cost associated with being a member of this Council. The continued existence of the TCTIRC is not dependent upon the County's continued participation and no measurable equity interest exists. The County did not make any contributions to this organization in 2010.

Stark Regional Community Corrections Center (SRCCC)

SRCCC is a community based corrections facility that provides residents of the facility educational, vocational substance abuse and support counseling services. The facility is administered by a Judicial Corrections Board consisting of eleven common pleas court judges. The members consist of one judge from Holmes County, two judges each from Wayne and Tuscarawas Counties, and six judges from Stark County. The Board adopts its own budget, authorizes expenditures and hires and fires its own staff. Funding comes from the State. The County did not make any contributions to this organization in 2010.

Ohio Mid-Eastern Governments Association (OMEGA)

OMEGA is a ten county regional council of governments comprised of Belmont, Carroll, Coshocton, Columbiana, Guernsey, Harrison, Holmes, Jefferson, Muskingum and Tuscarawas counties. OMEGA was formed to aid and assist the participating counties and political subdivisions within the counties in the application for Appalachian Regional Commission and Economic Development grant monies. OMEGA is governed by a seventeen member executive board comprised of members appointed from each participating county and cities within each county. City membership is voluntary. A county commissioner serves as the County's representative on the board. The board has total control over budgeting, personnel and financial matters. Each member currently pays a per capita membership fee based on the most recent United States census. During 2010, OMEGA received \$8,398 from Tuscarawas County for an annual fee. OMEGA has no outstanding debt. Information can be obtained from 326 Highland Avenue, PO Box 130, Cambridge, Ohio 43725.

Mid-Eastern Ohio Regional Council (MEORC)

MEORC is a jointly governed organization among fourteen counties in Ohio. MEORC provides services to the mentally retarded and developmentally disabled residents in the participating counties. MEORC is governed by a Council made up of the superintendents of each county's Board of Developmental Disabilities. Revenues are generated by fees and State grants. The Council does not have any outstanding debt. The County did not make any contributions to this organization in 2010. However, the County reports cash with fiscal agent in the amount of \$1,925,978 for monies held by the organization. Information can be obtained from 11700 Upper Gilchrist Road, Mount Vernon, Ohio 43050.

Tuscarawas County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2010

Note 22 – Related Organizations

Tuscarawas County University Branch District

The Tuscarawas County University Branch District was created to better serve the people of Tuscarawas County by providing higher education at the university level in the Tuscarawas County area. The County Commissioners are responsible for appointing the trustees of the Tuscarawas County University Branch District, but the County's accountability does not extend beyond making the appointments.

Tuscarawas County Public Library

The County appoints the governing board of the Library, however, the County cannot influence the Library's operation nor does the Library represent a potential financial benefit for or burden on the County. The County serves in a ministerial capacity as taxing authority for the Library. Once the Library Board determines to present a levy to the voters, including the determination of its rate and duration, the County must place the levy on the ballot. The Library determines its own budget.

Note 23 – Shared Risk Pool

Public Entity Risk Consortium (PERC) The County participates in PERC, a shared risk pool which is restricted to mid-size public entities including pools. PERC was formed as an Ohio not-for profit corporation as authorized by Ohio Revised Code Section 2744.081 and operates a property, crime, and liability insurance program. PERC members include Tuscarawas County, Wayne County, the City of Lorain and the member participants of four pools: the Buckeye Ohio Risk Management Association, Inc. (BORMA); the Midwest Pool Risk Management Agency, Inc. (MPRMA); the Ohio Housing Authority Property and Casualty, Inc. (OHAPCI); and the State Housing Authority Risk Pool Association, Inc. (SHARP). Each member appoints one person to the Board of Trustees. The Board of Directors consists of five trustees as determined by the Board of Trustee vote. The Board of Directors governs and administers PERC. Each member's control over the budgeting and financing of PERC is limited to its voting authority and any representation it may have on the Board of Directors. Participation in PERC is by written application subject to approval of the Board of Directors and the payment of premiums. Members are required to remain members of PERC until the end of the PERC fiscal year (November 30). Any member may withdraw from PERC at the end of the PERC fiscal year upon providing at least three months prior notice. The withdrawing member agrees any distribution of surplus PERC funds allocable to the withdrawing member are forfeited by the withdrawing member and shall be distributed to the then remaining members in proportion to their interest in the surplus funds or other equitable manner as determined by the Board of Directors. In 2010, the County made payments in the amount of \$299,523 to PERC. Financial information may be obtained from Arthur J. Gallagher Risk Management Services, Inc., MK Ferguson Plaza, 1500 West Third Street, Suite 405, Cleveland, Ohio 44113.

Note 24 – Related Party Transactions

During 2010, the County provided facilities, certain equipment, transportation and salaries for administration, implementation and supervision of programs to the Workshop. Starlight Enterprise, Inc., a discretely presented component unit of the County, reported \$312,679 for such contributions. Starlight Enterprise, Inc. recorded support and revenues and expenses at cost or fair value as applicable, to the extent the contribution is related to the vocational purpose of the Workshop. Additional habilitative services provided directly to Workshop clients by the County amounted to \$1,507,349.

Tuscarawas County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2010

The County has outstanding loans with the Tuscarawas County Port Authority, a discretely presented component unit of the County, in the amount of \$718,099 at December 31, 2010, and has agreed to guarantee up to \$2,100,000 in bank loans.

Note 25 – Starlight Enterprises, Incorporated

Significant Accounting Policies

Nature of Operations The organization is a sheltered workshop for handicapped individuals and provides job and learning skills to their clients along with providing residential housing to influence a chance to live independently of others. Substantially all of the organization’s accounts receivable balances are from clients primarily in East Central Ohio.

Method of Accounting The organization prepares its financial statements on the accrual basis of accounting.

Fund Accounting In order to ensure observance of limitations and restrictions placed on the use of the resources available to the organization, the accounts of the organization are maintained in accordance with the principles of “fund accounting.” This is the procedure by which resources for various purposes are classified for accounting and reporting purposes into funds that are in accordance with activities or objectives specified.

Accounts Receivable The organization uses the allowance method of accounting for doubtful accounts. All accounts were considered to be fully collectible at December 31, 2010. Therefore, no allowance for doubtful accounts has been recorded in these financial statements.

Inventory Inventories, which consist of raw materials and products produced by the organization, are stated at the lower of cost or market determined on the first-in, first-out (FIFO) basis.

Property and Equipment Property and equipment are carried at cost. Depreciation is provided over the estimated useful lives of the related assets. Maintenance and repairs are charged to operations when incurred. Renewals and betterments of a nature considered to materially extend the useful lives of the assets are capitalized. When assets are retired or otherwise disposed of, the assets and related allowances for depreciation are eliminated from the accounts, and any resulting gain or loss is reflected in income. Depreciation for financial reporting is based on the following policies:

Description	Useful Lives	Method
Storage Building	10-15 years	Straight Line
Equipment	5-7 years	Straight Line
Vehicles	5 years	Straight Line
Residential Property	27½ years	Straight Line

Donations All donations received are considered to be available for unrestricted use unless specifically restricted by donor.

Tax Status As a non-profit organization under Section 501(C)(3) of the Internal Revenue Code, the organization is exempt from Federal and Ohio income taxes. Therefore, no provision has been made for Federal or Ohio income taxes in the accompanying financial statements.

Tuscarawas County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2010

Cash Equivalents For the purposes of the statements of cash flows, the organization considers all highly liquid debt instruments purchased with a maturity date of three months or less to be cash equivalents.

Use of Estimates The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

Advertising Costs The Workshop expenses the production costs of advertising the first time the advertising takes place.

Donated Services

The wages of certain staff personnel working at the organization are paid by the Tuscarawas County Board Developmental Disabilities. The total wages of \$312,679 are reflected in the organization's financial statements as revenue and an administrative expense.

The building from which the organization conducts its operations is donated by the same entity rent free. No amounts have been recorded in the financial statements to reflect the value of this contribution.

Compensated Absences

Employees of the organization are entitled to paid vacation and paid sick days, depending on job classification, length of service, and other factors. However, these benefits must be used during the year earned or they are forfeited on the employees' anniversary. Therefore, the organization's policy is to recognize the cost of compensated absences when actually paid.

Deposits with Off Balance Sheet Risk

As of December 31, 2010, the Workshop had a bank balance of \$399,050. Of this bank balance, \$392,138 was covered by federal depository insurance and \$6,912 was uncollateralized.

Capital Assets

Capital Asset activity for the fiscal year ended December 31, 2010 was as follows:

	Balance 1/1/2010	Additions	Deletions	Balance 12/31/2010
Capital Assets, being depreciated				
Buildings and Improvements	\$879,722	\$42,498	\$0	\$922,220
Vehicles	101,791	0	0	101,791
Equipment	172,822	6,335	(15,732)	163,425
Total Capital Assets being depreciated	1,154,335	48,833	(15,732)	1,187,436
Less Accumulated Depreciation				
Buildings and Improvements	(178,336)	0	0	(178,336)
Vehicles	(97,304)	0	0	(97,304)
Equipment	(202,162)	(33,092)	15,732	(219,522)
Total Accumulated Depreciation	(477,802)	(33,092)	15,732	(495,162)
Capital Assets, Net	\$676,533	\$15,741	\$0	\$692,274

Tuscarawas County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2010

Notes Payable

A summary of the note transactions for the year ended December 31, 2010, follows:

	Outstanding 1/1/2010	Additions	Reductions	Outstanding 12/31/2010
Tuscarawas County Board of Developmental Disabilities	\$177,128	\$0	(\$16,724)	\$160,404
Huntington Bank - 6.5-7.35%	90,752	0	(6,771)	83,981
First Federal Bank - 7.125-7.375%	90,581	0	(2,258)	88,323
Total	<u>\$358,461</u>	<u>\$0</u>	<u>(\$25,753)</u>	<u>\$332,708</u>

The loan from Tuscarawas County will have a portion of the principal forgiven annually; therefore, no corresponding receivable has been established for the primary government.

Principal requirements to retire outstanding notes at December 31, 2010, are as follows:

	<u>Workshop</u>
2011	\$22,027
2012	25,249
2013	25,080
2014	25,833
2015	25,004
Thereafter	<u>209,515</u>
	<u>\$332,708</u>

Accounting and Financial Reporting of Proprietary Activities

The organization applies all applicable Governmental Accounting Standards Board pronouncements and all Financial Accounting Standards Board Statements and Interpretations, Accounting Principles Board Opinions, and Accounting Research Bulletins of the Committee on Accounting Procedure which do not conflict with or contradict Governmental Accounting Standards Board pronouncements.

Residential Housing Fund

The Workshop entered into an agreement with the Tuscarawas County Board of Developmental Disabilities during 2009 under which the Board transferred a residential rental property to the organization. The residence is rented to handicapped individuals as part of a residential housing program. The residence was acquired with grant money received by the County from the State of Ohio. The property was transferred to the organization subject to a mortgage held by the County for \$152,304. Per the agreement, the County will forgive 1/15th of the mortgage each year provided the Workshop does not default on any of the terms of the agreement.

During 1993, the Workshop acquired three additional properties. The purchase of these properties was subsidized with grant money from the State totaling \$71,883 received through the County. Per a mortgage agreement with the Workshop, the County will forgive 1/15th of the mortgage each year provided the Workshop does not default on any of the terms of the agreement.

Tuscarawas County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2010

During 1995, the Workshop acquired a new property subsidized with grant money from the State totaling \$30,000 received through the County. Per a mortgage agreement with the Workshop, the County will forgive 1/15th of the mortgage each year provided the Workshop does not default on any of the terms of the agreement.

During 1997, the Workshop acquired a new property subsidized with grant money from the State totaling \$26,250 received through the County. Per a mortgage agreement with the Workshop, the County will forgive 1/15th of the mortgage each year provided the Workshop does not default on any of the terms of the agreement.

During 2002, the organization acquired a new property subsidized with grant money from the state totaling \$57,308 received through the Tuscarawas County Board of Developmental Disabilities. Per the agreement, the County will forgive 1/15th of the mortgage each year provided the organization does not default on any of the terms of the agreement.

Risk Management

The Workshop is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees and natural disasters. The Workshop carries commercial insurance to cover all risks of loss. Settled claims resulting from these risks have not exceeded commercial insurance coverage in any of the past three years.

Related Party Transactions

The Workshop had transactions with other component units of Tuscarawas County. As of December 31, 2010, the organization had accounts receivable from related party component units of \$12,005. The organization had \$10,848 in accounts payable to related party component units for the year ended December 31, 2010.

Deferred Revenue

During 1997, the Workshop acquired a residence using grant money received from the State. In addition, the Workshop received \$35,000 from Supported Living on behalf of the individual renting this residence as a down payment for the eventual purchase of the property by the tenant. This \$35,000 is reflected in the statements as deferred revenue.

Note 26 – Tuscarawas County Port Authority (TCPA)

Significant Accounting Policies

Reporting Entity The Port Authority was created December 31, 2000. The Port Authority is governed by a five-member Board of Directors. Members of the Board are appointed by the Tuscarawas County Commissioners. The purpose of the Port Authority is to be involved in activities that enhance foster, aid, provide, or promote transportation, economic development, housing, recreation, education, governmental operations, culture, or research within Tuscarawas County.

Discretely Presented Component Unit The component unit column in the entity-wide financial statements identifies the financial date of the Port Authority's component unit, Business Park Incubator. It is reported separately to emphasize that it is legally separate from the Port Authority.

Tuscarawas County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2010

Business Park Incubator The Business Park Incubator, Inc. (the “Business Park”) is a legally separate entity and was incorporated as a not-for-profit under the laws of the State of Ohio on August 7, 2003. Operations of the Business Park commenced March 1, 2005. The Business Park was organized for the purpose to develop and promote a business incubator in order to aid development of scalable, light manufacturing, assembly, service, or other businesses within Tuscarawas County and the surrounding areas and communities. The Business Park’s board members are appointed by the TCPA’s board of directors. Since the Business Park imposes a financial burden on the TCPA, the Business Park is reflected as a component unit of the Port Authority. Financial statements can be obtained from Andy Chapman, Treasurer, Business Park Incubator, 315 East Broadway, Dover, Ohio 44622.

The Port Authority’s management believes these financial statements present all activities for which the Port Authority is financially accountable. The Port Authority was formed on January 17, 2001.

Basis of Accounting The financial statements of the TCPA have been prepared in conformity with generally accepted accounting principles (GAAP) as applied to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The Port Authority also applies Financial Accounting Standards Board (FASB) Statements and Interpretations issued on or before November 30, 1989, provided they do not conflict with or contradict GASB pronouncements. The Port Authority has elected not to apply FASB pronouncements and interpretations issued after November 30, 1989. The most significant of the Port Authority’s accounting policies are described below.

The TCPA uses a single enterprise fund to maintain its financial records during the year. A fund is defined as a fiscal and accounting entity with a self-balancing set of accounts.

Enterprise fund reporting focuses on the determination of the change in net assets, financial position and cash flows. An enterprise fund may be used to account for any activity for which a fee is charged to external users for goods and services.

Deferred Revenue Deferred revenue arises when assets are recognized before revenue recognition criteria have been satisfied.

On the financial statements, receivables that will not be collected within the available period have also been reported as deferred revenue.

Measurement Focus The enterprise fund is accounted for on a flow of economic resources measurement focus. All assets and all liabilities associated with the operation of the TCPA are included on the statement of net assets. The statement of revenues, expenses and changes in fund net assets presents increases (i.e. revenues) and decreases (i.e. expenses) in net total assets.

Fund Accounting The TCPA maintains an enterprise fund, a proprietary fund type, which is the general operating fund and is used to account for all financial resources of the TCPA. This fund is used to account for operations that are similar to private business enterprises where management intends that the significant costs of providing certain goods or services will be recovered through user charges.

Pooled Cash and Cash Equivalents To improve cash management, all cash received by the Port Authority is pooled. All money is maintained in this pool. The Port Authority’s interest in the pool is presented as “equity in pooled cash and cash equivalents.”

Tuscarawas County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2010

Deferred Charges On the financial statements, loan issuance costs are recorded as an expense when incurred. Loan issuance costs are reported as deferred and amortized over the term of the loans using the straight-line method on the financial statements, since the results are not significantly different from the effective interest method.

Prepaid Items Payments made to vendors for services that will benefit periods beyond December 31, 2010, are recorded as prepaid items using the consumption method. A current asset for the prepaid amount is recorded at the time of the payment and an expenditure/expense is reported in the year in which services are consumed.

Accrued Liabilities and Long-Term Obligations In general, payable and accrued liabilities that, once incurred, are paid in a timely manner and in full from current financial resources and are reported as obligations of the funds. Bonds and long-term loans are recognized as a liability on the financial statements when due.

Capital Assets Capital Assets utilized by the Port Authority are reported on the statement of net assets. All capital assets are capitalized at cost (or estimated historical cost) and updated for additions and retirements during the year. Donated capital assets are reported at their fair market values as of the date received. The Port Authority maintains a capitalization threshold of five hundred dollars. Improvements are capitalized; the costs of normal maintenance and repairs that do not add to the value of the asset or materially extend an asset's life are not. Depreciation is computed using the straight-line method over the following useful lives: A useful life of 39 years is used for buildings and improvements, 5 years is used for vehicles, and 7 years is used for office equipment. The Port Authority does not possess any infrastructure.

Net Assets Net assets represent the difference between assets and liabilities. Net assets are reported as restricted when there are limitations imposed on their use either through the enabling legislation adopted by the TCPA or through external restrictions imposed by creditors, grantors or laws or regulations of other governments. The TCPA applies restricted resources when an expense is incurred for purposes for which both restricted and unrestricted net assets are available. Net assets invested in capital assets consist of capital assets, net of accumulated depreciation, less related debt.

Operating Revenues and Expenses Operating revenues are those revenues that are generated directly from primary activities. For the TCPA, these revenues are rental fees. Operating expenses are necessary costs incurred to provide the goods or services that are the primary activity of the TCPA. All revenues and expenses not meeting these definitions are classified as nonoperating.

Estimates The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

Implementation of New Accounting Policies For the year ended December 31, 2010, the Port Authority has implemented GASB Statement No. 51, "Accounting and Financial Reporting for Intangible Assets," GASB Statement No. 53, "Accounting and Financial Reporting for Derivative Instruments," and GASB Statement No. 58, "Accounting and Financial Reporting for Chapter 9 Bankruptcies." GASB Statement No. 51 establishes standards of accounting and financial reporting for intangible assets for all state and local governments. Inconsistencies in the accounting and financial reporting for intangible assets, particularly in the areas of recognition, initial measurement, and amortization, have occurred in practice due to the absence of sufficiently specific authoritative guidance that addresses these questions. The objective of this Statement is to establish accounting and financial reporting requirements for intangible assets to reduce these inconsistencies, thereby enhancing the comparability of the accounting and

Tuscarawas County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2010

financial reporting of such assets among state and local governments. GASB Statement No. 53 addresses the recognition, measurement, and disclosure of information regarding derivative instruments entered into by state and local governments. GASB Statement No. 58 provides accounting and financial reporting guidance for governments that have petitioned for protection from creditors by filing for bankruptcy under Chapter 9 of the United States Bankruptcy Code. Implementation of these GASB Statements did not affect the presentation of the financial statements of the Port Authority.

Deposit With Financial Institutions Custodial credit risk is the risk that, in the event of a bank failure, the Port Authority's deposits may not be returned. All deposits are collateralized with eligible securities in amounts equal to at least 105 percent of the carrying value of the uninsured deposits. Such collateral, as permitted by the Ohio Revised Code, is held in single financial institution collateral pools at Federal Reserve Banks, or at member banks of the federal reserve system, in the name of the respective depository bank and pledged as collateral against all of the uninsured public deposits it holds or as specific collateral held at the Federal Reserve Bank in the name of the Port Authority.

At year end the carrying amount of the TCPA's deposits was \$26,994, which includes petty cash in the amount of \$355. The bank balance was \$50,099, all of which was covered by Federal Depository Insurance.

Investments The TCPA had no investment policy in place at this time and places no limit on the amount the TCPA may invest in any one issuer. The TCPA had no investments at year end.

Capital Assets

Capital Asset activity for the fiscal year ended December 31, 2010 was as followed:

	Balance 1/1/2010	Additions	Deletions	Balance 12/31/2010
Capital Assets, not being depreciated				
Land	\$842,609	\$287,200	\$0	\$1,129,809
Construction in Progress	5,889	0	0	5,889
Total Capital Assets not being depreciated	848,498	287,200	0	1,135,698
Capital Assets, being depreciated				
Buildings and Improvements	6,302,099	9,927	0	6,312,026
Vehicles	47,638	0	0	47,638
Office Equipment	30,583	0	0	30,583
Total Capital Assets being depreciated	6,380,320	9,927	0	6,390,247
Less Accumulated Depreciation				
Buildings and Improvements	(707,865)	(161,719)	0	(869,584)
Vehicles	(31,073)	(13,204)	0	(44,277)
Office Equipment	(21,186)	(3,976)	6,478	(18,684)
Total Accumulated Depreciation	(760,124)	(178,899)	6,478	(932,545)
Total Capital Assets being depreciated, net	5,620,196	(168,972)	6,478	5,457,702
Capital Assets, Net	\$6,468,694	\$118,228	\$6,478	\$6,593,400

Tuscarawas County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2010

Notes Payable

The changes in the TCPA's short-term obligations during the year consist of the following:

	Balance 1/1/2010	Increase	Decrease	Balance 12/31/2010
Short Term Obligations:				
J.P. Morgan Chase - 4.25%	49,941	10,059	(10,000)	50,000

Long-Term Note Payable

The changes in the TCPA's long-term obligations during the year consist of the following:

	Balance 1/1/2010	Increase	Decrease	Balance 12/31/2010	Amounts Due In One Year
Long-Term Obligations:					
Tuscarawas County - 0%	\$748,099	\$0	(\$30,000)	\$718,099	\$30,000
J.P. Morgan Chase - 3.15%	3,381,530	0	(193,757)	3,187,773	472,349
Total Long-Term Obligations	\$4,129,629	\$0	(\$223,757)	\$3,905,872	\$502,349

In September 2005, the TCPA borrowed \$4,200,000 from J.P. Morgan Chase Bank. The proceeds were used to pay \$1,200,000 of debt to the Tuscarawas County Commissioners, and the \$2,809,729 repaid the loans from the various banks. The loan will bear interest at LIBOR plus 1.30 percent. The interest rate will be reset annually.

In May 2006, the TCPA entered into a consolidation agreement with the Tuscarawas County Commissioners. This agreement rolled the three notes payable outstanding into one long-term note. The loan will bear no interest. The loan is to be paid back in \$2,500 monthly payments with the last payment due in December 2034. However, the loan agreement requires the Port Authority to pay all proceeds from the balance of the Midvale property or land to the Tuscarawas County Commissioners if sold before the loan is paid off.

The annual requirements to retire debt are as follows:

Year	Principal	Interest	Total
2011	\$502,349	\$108,053	\$610,402
2012	376,097	65,713	441,810
2013	385,095	56,715	441,810
2014	394,327	47,483	441,810
2015	403,799	38,011	441,810
2016-2020	1,426,106	55,040	1,481,146
2021-2025	150,000	0	150,000
2026-2030	150,000	0	150,000
2031-2034	118,099	0	118,099
Totals	\$3,905,872	\$371,015	\$4,276,887

Tuscarawas County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2010

Business Park Incubator – Component Unit

Description of Business Park Incubator The Business Park Incubator, Inc. (the “Business Park”) was incorporated as a not-for-profit under the laws of the State of Ohio on August 7, 2006. Operations of the Business Park commenced March 1, 2004. The Business Park was organized for the purpose to develop and promote a business incubator in order to aid development of scalable, light manufacturing, assembly, service, or other businesses within Tuscarawas County and the surrounding areas and communities. On March 22, 2006, the Business Park received an exemption from Federal income tax under IRC Section 501(c)(3), effective August 7, 2003. Since the business park imposes a financial burden on the TCPA, the Business Parks is a component unit of the TCPA. The Business Park has a December 31 year end.

The financial statements of the Business Park have been prepared in conformity with generally accepted accounting principles (GAAP) as applied to local governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The Business Park also applied Financial Accounting Standards Board (FASB) Statements and Interpretations issued on or before November 30, 1989, provided they do not conflict or contradict GASB pronouncements. The Business Park has elected not to apply FASB pronouncements and interpretations issued after November 30, 1989. The most significant of the Business Park’s accounting policies are described below.

Measurement Focus and Basis of Accounting The Business Park’s fund is accounted for on a flow of economic resources measurement focus. With this measurement focus, all assets and all liabilities associated with the operation of this fund are included on the statement of fund net assets. Net assets (i.e., equity) is segregated into invested in capital assets, net of related debt, and unrestricted components. Operating statements present increases (e.g., revenues) and decreases (e.g., expenses) in net total assets. Basis of accounting refers to when revenues and expenses are recognized in the accounts and reported in the financial statements. Basis of accounting is related to the timing of the measurement made. The Business Park uses the accrual basis of accounting in which revenue is recognized when earned and expenses when incurred.

Cash To improve cash management, cash received by the Business Park is pooled into a central bank account, which has a carrying amount of \$3,801. The Business Park has no investments. Investment procedures are restricted by the provisions of the Ohio Revised Code.

Capital Assets Capital assets of the Business Park are capitalized. All capital assets are capitalized at cost (or estimated historical cost) and updated for the cost of additions and retirements during the year. Donated capital assets are recorded at their fair market values as of the date donated. The cost of normal maintenance and repairs that do not add to the value of the assets or materially extend asset lives are not capitalized. Improvements are capitalized and depreciated over the remaining useful lives of the related capital assets. Depreciation is computed using the straight-line basis. Improvements, other than buildings, are depreciated at 10 years, and office equipment is depreciated at 5 to 10 years.

Operating Revenues and Expenses Operating revenues are those revenues that are generated directly from primary activity. For the Business Park, these revenues are rental fees and permit fees. Operating expenses are necessary costs incurred to provide the goods or services that are the primary activity of the Business Park. All revenue and expenses not meeting these definitions are classified as non-operating.

Estimates The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the amounts reported in the financial statements and accompanying notes. Actual results may differ from those estimates.

Tuscarawas County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2010

Deposits and Investments The Business Park follows the same statutory requirements for deposits and investments as the TCPA.

Risk Management The Business Park is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries; and natural disasters. The Business Park has obtained commercial insurance for the following risks: comprehensive property and general liability, errors and omissions, and general liability and casualty. Settled claims resulting from these risks have not exceeded commercial insurance coverage in any of the past nine months.

Capital Assets A summary of the Business Park's capital assets at December 31, 2010 follows:

	Balance 1/1/2010	Additions	Deletions	Balance 12/31/2010
Capital Assets, being depreciated				
Improvements other than buildings	\$28,768	\$0	\$0	\$28,768
Furniture and equipment	10,256	0	0	10,256
Total Capital Assets being depreciated	39,024	0	0	39,024
Less Accumulated Depreciation				
Improvements other than buildings	(16,599)	(2,878)	0	(19,477)
Furniture and equipment	(8,039)	(1,677)	0	(9,716)
Total Accumulated Depreciation	(24,638)	(4,555)	0	(29,193)
Total Capital Assets being depreciated, net	14,386	(4,555)	0	9,831
Capital Assets, Net	\$14,386	(\$4,555)	\$0	\$9,831

Net Assets Net assets represent the difference between assets and liabilities. Net assets invested in capital assets, net of related debt, consists of capital assets, net of accumulated depreciation, reduced by the outstanding balances of any borrowings used for acquisition, construction or improvement of those assets. Net assets are reported as restricted when there are limitations imposed on their use either through constitutional provisions, enabling legislation or through external restrictions imposed by creditors, grantors, or laws or regulations of other governments.

The Business Park applies restricted resources first when an expense is incurred for purposes for which both restricted and unrestricted net assets are available.

Combining and Individual Fund Statements

And

Individual Fund Schedules

Fund Descriptions – Nonmajor Funds

Nonmajor Special Revenue Funds

The Special Revenue Funds are used to account for the proceeds of specific revenue sources (other than amounts relating to major capital projects) that are legally restricted to expenditure for specified purposes. Following is a description of all special revenue funds:

Child Support Enforcement Agency Fund - To account for State, Federal and Local Revenue used to administer the County Bureau of Support.

County 911 Fund - To account for revenues expended for the implementation and operation of a County 911 system.

County Wireless 911 Fund - To account for revenues expended for the implementation and operation of a wireless County 911 system.

Jail Operations Fund - To account for charges for services and sales tax revenues used for the maintenance and operation of the County Jail.

Real Estate Assessment Fund - To account for State mandated County-wide real estate reappraisals that are funded by charges to the political subdivisions located within the County.

Certificate of Title Fund - To account for revenue derived from charges for services expended for the operations of the Title Department.

Children's Services Fund - To account for revenue from the State government and expenditures for subsidized adoptions and for support of children in the custody of the County Department of Human Services as prescribed under the State Children's Services Subsidy Grant program.

County Home Fund - To account for room and board fees as well as transfers from the General Fund used to administer and operate the County Home.

Litter Control Fund - To account for a County-wide Litter Control and Recycling Program prescribed by the State of Ohio Department of Natural Resources.

Dog and Kennel Fund - To account for revenue derived from the sale of dog licenses. Expenditures are limited to administrating the State of Ohio dog regulations.

Delinquent Real Estate Collection Fund - To account for tax collections used to enforce the payment of delinquent taxes.

Community Mental Health Fund - To account for a County-wide property tax levy for the operation of the Alcohol, Drug Addiction and Mental Health Services Board of Tuscarawas and Carroll Counties. The fund did not have any budgetary activity in 2010; therefore, budgetary information is not provided.

Aging Fund - To account for a County-wide property tax levy expended for various programs assisting the senior citizens within the County.

(continued)

Fund Descriptions – Nonmajor Funds (continued)

Nonmajor Special Revenue Funds (continued)

Growth Fund - *To account for various Federal and State grants, as well as transfers from the General Fund and repayments of economic development loans, used to set aside funding to be used to encourage economic development and growth within the County.*

Other Community Improvement Funds - *Smaller Special Revenue Funds operated by the County for community improvement purposes and subsidized in part by Local, State and Federal monies as well as miscellaneous sources. These funds are as follows:*

Revolving Loan Fund
Community Development Block Grant Fund
Community Economic Development Fund
Enterprise Zone Fund

Other Law Enforcement Funds - *Smaller Special Revenue Funds operated by the County for law enforcement purposes and subsidized in part by Local, State and Federal monies as well as miscellaneous sources. These funds are as follows:*

Community Corrections Grant Fund
Drug Task Force Fund
Felony Delinquent Care Fund
Sheriff Concealed Handgun License Fund
Victim Assistance Fund
Jail Diversion Fund
Sheriff's Continued Professional Training Fund

Other Funds - *Smaller Special Revenue Funds operated by the County and subsidized in part by Local, State and Federal monies as well as miscellaneous sources. These funds are as follows:*

Indigent Drivers Alcohol Fund
Special Activities D. D. S. Fund
Legal Research Fund
Indigent Guardianship Fund
Recorder's Special Fund
Enforcement and Education Fund
Marriage License Special Fund
Southern District Probation Fund
Mediation Grant Fund
County Court Special Projects Fund
Juvenile Court Special Projects Fund
Common Pleas Special Projects Fund
Juvenile Court Title IV-E Fund
Department of Treasury Seizure of Monies Fund
Jury Administration Fund
Joint Public Defender Fund
Help America Vote Act Grant Fund
County Court Interlock Monitor Fund
Law Library Resource Fund

(continued)

Fund Descriptions – Nonmajor Funds (continued)

Nonmajor Debt Service Fund

The Debt Service Fund is used to account for financial resources to be used for debt payments.

General Obligation Bond Retirement Fund - *To account for transfers from the County General Fund expended for debt payments.*

Nonmajor Capital Projects Funds

The Capital Projects Funds are used to account for financial resources to be used for the acquisition or construction of major capital facilities (other than those financed by proprietary funds). Following is a description of the capital projects funds:

Permanent Improvement Fund - *To account for transfers from the County General Fund expended for improvement of County owned buildings.*

Permanent Improvement County Home Fund - *To account for revenue from coal and gas royalties on County home land expended for the improvement of the County home.*

Permanent Improvement D. D. S. Fund - *To account for the improvement of a school and workshop for the developmentally disabled. Transfers from the Board of Developmental Disabilities from previous years provided the fund balance.*

Capital Projects Fund - *To account for various revenues to be used for various County capital projects.*

County Building Improvement Fund - *To account for the construction and improvement of the County Building.*

Tech Park Fund - *To account for grant and construction-related activities for the Tuscarawas County Tech Park.*

Other Funds - *Smaller Capital Projects maintained by the County. These funds are as follows:*

Issue II Grants Fund
Hazardous Materials Equipment Fund
Court Computers Fund
Canal Fund
Norma Johnson Nature Preserve Fund
Commissioners Parks and Recreation Fund

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Tuscarawas County, Ohio
Combining Balance Sheet
Nonmajor Governmental Funds
December 31, 2010

	Nonmajor Special Revenue Funds	Nonmajor Capital Projects Funds	Total Nonmajor Governmental Funds
Assets			
Equity in Pooled Cash and Cash Equivalents	\$5,232,792	\$3,490,097	\$8,722,889
Materials and Supplies Inventory	29,030	0	29,030
Accounts Receivable	14,085	2,756	16,841
Interfund Receivable	239,641	867,268	1,106,909
Intergovernmental Receivable	1,047,243	0	1,047,243
Prepaid Items	119,779	230	120,009
Property Taxes Receivable	1,310,362	0	1,310,362
Loans Receivable	75,000	3,187,441	3,262,441
Loans Receivable from Component Unit	668,253	0	668,253
Restricted Assets:			
Equity in Pooled Cash and Cash Equivalents	982,570	0	982,570
<i>Total Assets</i>	<u>\$9,718,755</u>	<u>\$7,547,792</u>	<u>\$17,266,547</u>
Liabilities and Fund Balances			
Liabilities			
Accounts Payable	\$156,046	\$16,600	\$172,646
Accrued Wages	183,046	747	183,793
Contracts Payable	273,020	10,000	283,020
Intergovernmental Payable	170,965	554	171,519
Interfund Payable	326,801	437,210	764,011
Deferred Revenue	1,811,480	0	1,811,480
<i>Total Liabilities</i>	<u>2,921,358</u>	<u>465,111</u>	<u>3,386,469</u>
Fund Balances			
Reserved for Encumbrances	626,428	126,126	752,554
Reserved for Loans Receivable	640,335	194,000	834,335
Reserved for Interfund Receivable	0	664,468	664,468
Reserved for Port Authority Guaranty	982,570	0	982,570
Unreserved, Undesignated Reported in:			
Special Revenue Funds	4,548,064	0	4,548,064
Capital Projects Funds	0	6,098,087	6,098,087
<i>Total Fund Balances</i>	<u>6,797,397</u>	<u>7,082,681</u>	<u>13,880,078</u>
<i>Total Liabilities and Fund Balances</i>	<u>\$9,718,755</u>	<u>\$7,547,792</u>	<u>\$17,266,547</u>

Tuscarawas County, Ohio
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Governmental Funds
For the Year Ended December 31, 2010

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Fund	Nonmajor Capital Projects Fund	Total Nonmajor Governmental Funds
Revenues				
Property Taxes	\$1,323,141	\$0	\$202,500	\$1,525,641
Intergovernmental	4,337,617	0	2,920,356	7,257,973
Licenses and Permits	150	0	0	150
Fines and Forfeitures	289,827	0	0	289,827
Rentals	0	0	7,848	7,848
Charges for Services	2,884,979	0	108,652	2,993,631
Contributions and Donations	92,763	0	0	92,763
Other	815,261	0	46,079	861,340
<i>Total Revenues</i>	<u>9,743,738</u>	<u>0</u>	<u>3,285,435</u>	<u>13,029,173</u>
Expenditures				
Current:				
General Government:				
Legislative and Executive	2,327,255	0	0	2,327,255
Judicial	633,763	0	0	633,763
Public Safety	4,591,753	0	0	4,591,753
Public Works	411,377	0	0	411,377
Health	296,275	0	0	296,275
Human Services	7,162,192	0	0	7,162,192
Intergovernmental	755,627	0	0	755,627
Capital Outlay	0	0	5,503,842	5,503,842
Debt Service:				
Principal Retirement	3,826	38,000	0	41,826
Interest and Fiscal Charges	488	41,511	0	41,999
<i>Total Expenditures</i>	<u>16,182,556</u>	<u>79,511</u>	<u>5,503,842</u>	<u>21,765,909</u>
<i>Excess of Revenues Under Expenditures</i>	<u>(6,438,818)</u>	<u>(79,511)</u>	<u>(2,218,407)</u>	<u>(8,736,736)</u>
Other Financing Sources (Uses)				
General Obligation Bonds Issued	0	0	1,450,000	1,450,000
Transfers In	6,578,375	79,511	628,200	7,286,086
Transfers Out	(468,111)	0	(87,901)	(556,012)
<i>Total Other Financing Sources (Uses)</i>	<u>6,110,264</u>	<u>79,511</u>	<u>1,990,299</u>	<u>8,180,074</u>
<i>Net Change in Fund Balance</i>	(328,554)	0	(228,108)	(556,662)
<i>Fund Balance Beginning of Year</i>	<u>7,125,951</u>	<u>0</u>	<u>7,310,789</u>	<u>14,436,740</u>
<i>Fund Balance End of Year</i>	<u>\$6,797,397</u>	<u>\$0</u>	<u>\$7,082,681</u>	<u>\$13,880,078</u>

Tuscarawas County, Ohio
Combining Balance Sheet
Nonmajor Special Revenue Funds
December 31, 2010

	Child Support Enforcement Agency	County 911	County Wireless 911	Jail Operations
Assets				
Equity in Pooled Cash and Cash Equivalents	\$22,539	\$1,039,388	\$266,014	\$92,810
Materials and Supplies Inventory	3,562	0	0	19,861
Accounts Receivable	0	0	0	385
Interfund Receivable	0	0	0	0
Intergovernmental Receivable	610,584	0	0	0
Prepaid Items	5,915	99,447	1,910	4,297
Property Taxes Receivable	0	0	0	0
Loans Receivable	0	0	0	0
Loans Receivable from Component Unit	0	0	0	0
Restricted Assets:				
Equity in Pooled Cash and Cash Equivalents	0	0	0	0
<i>Total Assets</i>	<u>\$642,600</u>	<u>\$1,138,835</u>	<u>\$267,924</u>	<u>\$117,353</u>
Liabilities and Fund Balances				
Liabilities				
Accounts Payable	\$1,377	\$4,045	\$714	\$38,081
Accrued Wages	34,967	30,536	0	61,048
Contracts Payable	988	0	0	0
Intergovernmental Payable	34,097	22,309	115	50,357
Interfund Payable	51,138	0	0	60,000
Deferred Revenue	164,588	0	0	0
<i>Total Liabilities</i>	<u>287,155</u>	<u>56,890</u>	<u>829</u>	<u>209,486</u>
Fund Balances				
Reserved for Encumbrances	0	3,840	509	0
Reserved for Loans Receivable	0	0	0	0
Reserved for Port Authority Guaranty	0	0	0	0
Unreserved, Undesignated (Deficit)	355,445	1,078,105	266,586	(92,133)
<i>Total Fund Balances (Deficit)</i>	<u>355,445</u>	<u>1,081,945</u>	<u>267,095</u>	<u>(92,133)</u>
<i>Total Liabilities and Fund Balances</i>	<u>\$642,600</u>	<u>\$1,138,835</u>	<u>\$267,924</u>	<u>\$117,353</u>

Real Estate Assessment	Certificate Of Title	Children's Services	County Home	Litter Control	Dog and Kennel
\$1,371,953	\$422,938	\$525,216	\$28,220	\$101,082	\$63,163
0	2,500	0	0	0	500
0	0	0	0	0	210
0	0	5,231	0	0	0
0	0	0	0	0	0
1,464	282	49	0	0	150
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>\$1,373,417</u>	<u>\$425,720</u>	<u>\$530,496</u>	<u>\$28,220</u>	<u>\$101,082</u>	<u>\$64,023</u>
\$6,996	\$1,334	\$39,807	\$23,782	\$0	\$1,298
13,655	6,987	0	0	0	3,677
0	0	271,490	0	0	0
11,768	6,199	226	9,225	0	3,039
490	0	166,700	0	0	659
0	0	0	0	0	0
<u>32,909</u>	<u>14,520</u>	<u>478,223</u>	<u>33,007</u>	<u>0</u>	<u>8,673</u>
86,015	12,052	258,103	1,172	0	8,042
0	0	0	0	0	0
0	0	0	0	0	0
1,254,493	399,148	(205,830)	(5,959)	101,082	47,308
<u>1,340,508</u>	<u>411,200</u>	<u>52,273</u>	<u>(4,787)</u>	<u>101,082</u>	<u>55,350</u>
<u>\$1,373,417</u>	<u>\$425,720</u>	<u>\$530,496</u>	<u>\$28,220</u>	<u>\$101,082</u>	<u>\$64,023</u>

(continued)

Tuscarawas County, Ohio
Combining Balance Sheet
Nonmajor Special Revenue Funds (continued)
December 31, 2010

	Delinquent Real Estate Collection	Community Mental Health	Aging	Growth
Assets				
Equity in Pooled Cash and Cash Equivalents	\$212,952	\$0	\$0	\$0
Materials and Supplies Inventory	0	0	0	0
Accounts Receivable	0	0	0	0
Interfund Receivable	0	0	0	234,410
Intergovernmental Receivable	0	21,597	60,813	0
Prepaid Items	0	0	0	0
Property Taxes Receivable	0	387,379	922,983	0
Loans Receivable	0	0	0	0
Loans Receivable from Component Unit	0	0	0	668,253
Restricted Assets:				
Equity in Pooled Cash and Cash Equivalents	0	0	0	982,570
<i>Total Assets</i>	<u>\$212,952</u>	<u>\$408,976</u>	<u>\$983,796</u>	<u>\$1,885,233</u>
Liabilities and Fund Balances				
Liabilities				
Accounts Payable	\$0	\$0	\$0	\$0
Accrued Wages	1,697	0	0	0
Contracts Payable	0	0	0	0
Intergovernmental Payable	6,304	0	0	0
Interfund Payable	0	0	0	0
Deferred Revenue	0	387,379	922,983	0
<i>Total Liabilities</i>	<u>8,001</u>	<u>387,379</u>	<u>922,983</u>	<u>0</u>
Fund Balances				
Reserved for Encumbrances	0	0	0	0
Reserved for Loans Receivable	0	0	0	640,335
Reserved for Port Authority Guaranty	0	0	0	982,570
Unreserved, Undesignated (Deficit)	204,951	21,597	60,813	262,328
<i>Total Fund Balances (Deficit)</i>	<u>204,951</u>	<u>21,597</u>	<u>60,813</u>	<u>1,885,233</u>
<i>Total Liabilities and Fund Balances</i>	<u>\$212,952</u>	<u>\$408,976</u>	<u>\$983,796</u>	<u>\$1,885,233</u>

Other Community Improvement	Other Law Enforcement	Other	Total Nonmajor Special Revenue Funds
\$143,375	\$240,557	\$702,585	\$5,232,792
167	0	2,440	29,030
0	0	13,490	14,085
0	0	0	239,641
288,850	49,180	16,219	1,047,243
0	240	6,025	119,779
0	0	0	1,310,362
75,000	0	0	75,000
0	0	0	668,253
0	0	0	982,570
<u>\$507,392</u>	<u>\$289,977</u>	<u>\$740,759</u>	<u>\$9,718,755</u>
\$3,924	\$13,727	\$20,961	\$156,046
3,568	6,162	20,749	183,046
250	0	292	273,020
2,857	5,739	18,730	170,965
30,161	5,251	12,402	326,801
287,350	49,180	0	1,811,480
<u>328,110</u>	<u>80,059</u>	<u>73,134</u>	<u>2,921,358</u>
183,100	24,741	48,854	626,428
0	0	0	640,335
0	0	0	982,570
(3,818)	185,177	618,771	4,548,064
<u>179,282</u>	<u>209,918</u>	<u>667,625</u>	<u>6,797,397</u>
<u>\$507,392</u>	<u>\$289,977</u>	<u>\$740,759</u>	<u>\$9,718,755</u>

Tuscarawas County, Ohio
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2010

	Child Support Enforcement Agency	County 911	County Wireless 911	Jail Operations
Revenues				
Property Taxes	\$0	\$0	\$0	\$0
Intergovernmental	1,445,264	0	211,288	0
Licenses and Permits	0	0	0	0
Fines and Forfeitures	0	0	0	0
Charges for Services	579,632	0	0	38,929
Contributions and Donations	0	0	0	0
Other	2,984	8,512	0	9,196
<i>Total Revenues</i>	<u>2,027,880</u>	<u>8,512</u>	<u>211,288</u>	<u>48,125</u>
Expenditures				
Current:				
General Government:				
Legislative and Executive	0	0	0	0
Judicial	0	0	0	0
Public Safety	0	1,319,357	28,156	2,811,317
Public Works	0	0	0	0
Health	0	0	0	0
Human Services	1,751,789	0	0	0
Intergovernmental	0	0	0	0
Debt Service:				
Principal Retirement	3,826	0	0	0
Interest and Fiscal Charges	488	0	0	0
<i>Total Expenditures</i>	<u>1,756,103</u>	<u>1,319,357</u>	<u>28,156</u>	<u>2,811,317</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>271,777</u>	<u>(1,310,845)</u>	<u>183,132</u>	<u>(2,763,192)</u>
Other Financing Sources (Uses)				
Transfers In	128,570	1,000,000	7,671	2,710,561
Transfers Out	(195)	(7,671)	(250,000)	0
<i>Total Other Financing Sources (Uses)</i>	<u>128,375</u>	<u>992,329</u>	<u>(242,329)</u>	<u>2,710,561</u>
<i>Net Change in Fund Balance</i>	400,152	(318,516)	(59,197)	(52,631)
<i>Fund Balance (Deficit) Beginning of Year</i>	<u>(44,707)</u>	<u>1,400,461</u>	<u>326,292</u>	<u>(39,502)</u>
<i>Fund Balance (Deficit) End of Year</i>	<u>\$355,445</u>	<u>\$1,081,945</u>	<u>\$267,095</u>	<u>(\$92,133)</u>

Real Estate Assessment	Certificate Of Title	Children's Services	County Home	Litter Control	Dog and Kennel
\$0	\$0	\$0	\$0	\$0	\$0
0	0	1,484,699	0	0	0
150	0	0	0	0	0
0	0	0	0	0	9,861
939,280	655,566	0	0	0	198,838
0	0	1,112	0	0	2,600
20,666	280	355,126	738	0	0
<u>960,096</u>	<u>655,846</u>	<u>1,840,937</u>	<u>738</u>	<u>0</u>	<u>211,299</u>
1,134,014	366,732	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	212,807
0	0	3,963,260	83,990	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
<u>1,134,014</u>	<u>366,732</u>	<u>3,963,260</u>	<u>83,990</u>	<u>0</u>	<u>212,807</u>
(173,918)	289,114	(2,122,323)	(83,252)	0	(1,508)
0	0	2,012,436	163,586	0	0
0	(200,000)	(10,245)	0	0	0
0	(200,000)	2,002,191	163,586	0	0
(173,918)	89,114	(120,132)	80,334	0	(1,508)
1,514,426	322,086	172,405	(85,121)	101,082	56,858
<u>\$1,340,508</u>	<u>\$411,200</u>	<u>\$52,273</u>	<u>(\$4,787)</u>	<u>\$101,082</u>	<u>\$55,350</u>

(continued)

Tuscarawas County, Ohio
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Special Revenue Funds (continued)
For the Year Ended December 31, 2010

	Delinquent Real Estate Collection	Community Mental Health	Aging	Growth
Revenues				
Property Taxes	\$0	\$351,129	\$972,012	\$0
Intergovernmental	0	43,139	261,709	0
Licenses and Permits	0	0	0	0
Fines and Forfeitures	0	0	0	0
Charges for Services	130,545	0	0	0
Contributions and Donations	0	0	0	0
Other	0	0	0	0
<i>Total Revenues</i>	<u>130,545</u>	<u>394,268</u>	<u>1,233,721</u>	<u>0</u>
Expenditures				
Current:				
General Government:				
Legislative and Executive	149,931	0	0	0
Judicial	0	0	0	0
Public Safety	0	0	0	0
Public Works	0	0	0	77,500
Health	0	0	0	0
Human Services	0	0	1,353,935	0
Intergovernmental	0	394,192	0	0
Debt Service:				
Principal Retirement	0	0	0	0
Interest and Fiscal Charges	0	0	0	0
<i>Total Expenditures</i>	<u>149,931</u>	<u>394,192</u>	<u>1,353,935</u>	<u>77,500</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(19,386)</u>	<u>76</u>	<u>(120,214)</u>	<u>(77,500)</u>
Other Financing Sources (Uses)				
Transfers In	0	0	0	0
Transfers Out	0	0	0	0
<i>Total Other Financing Sources (Uses)</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Net Change in Fund Balance</i>	(19,386)	76	(120,214)	(77,500)
<i>Fund Balance (Deficit) Beginning of Year</i>	<u>224,337</u>	<u>21,521</u>	<u>181,027</u>	<u>1,962,733</u>
<i>Fund Balance (Deficit) End of Year</i>	<u>\$204,951</u>	<u>\$21,597</u>	<u>\$60,813</u>	<u>\$1,885,233</u>

Other Community Improvement	Other Law Enforcement	Other	Total Nonmajor Special Revenue Funds
\$0	\$0	\$0	\$1,323,141
496,351	294,859	100,308	4,337,617
0	0	0	150
0	0	279,966	289,827
22,266	28,100	291,823	2,884,979
0	13,850	75,201	92,763
92,409	1,313	324,037	815,261
<u>611,026</u>	<u>338,122</u>	<u>1,071,335</u>	<u>9,743,738</u>
2,644	5,000	668,934	2,327,255
0	0	633,763	633,763
0	432,923	0	4,591,753
333,877	0	0	411,377
0	0	83,468	296,275
0	0	9,218	7,162,192
340,018	0	21,417	755,627
0	0	0	3,826
0	0	0	488
<u>676,539</u>	<u>437,923</u>	<u>1,416,800</u>	<u>16,182,556</u>
<u>(65,513)</u>	<u>(99,801)</u>	<u>(345,465)</u>	<u>(6,438,818)</u>
87,818	19,031	448,702	6,578,375
0	0	0	(468,111)
<u>87,818</u>	<u>19,031</u>	<u>448,702</u>	<u>6,110,264</u>
22,305	(80,770)	103,237	(328,554)
156,977	290,688	564,388	7,125,951
<u>\$179,282</u>	<u>\$209,918</u>	<u>\$667,625</u>	<u>\$6,797,397</u>

Tuscarawas County, Ohio
Combining Balance Sheet
Nonmajor Capital Projects Funds
December 31, 2010

	Permanent Improvement	Permanent Improvement D.D.S.	Capital Projects
Assets			
Equity in Pooled Cash and Cash Equivalents	\$222,009	\$284,658	\$906,296
Accounts Receivable	0	0	0
Interfund Receivable	0	0	867,268
Prepaid Items	0	0	0
Loans Receivable	0	0	3,187,441
<i>Total Assets</i>	<u>\$222,009</u>	<u>\$284,658</u>	<u>\$4,961,005</u>
Liabilities and Fund Balances			
Liabilities			
Accounts Payable	\$2,392	\$115	\$12,421
Accrued Wages	0	0	0
Contracts Payable	0	0	0
Intergovernmental Payable	0	0	0
Interfund Payable	0	0	0
<i>Total Liabilities</i>	<u>2,392</u>	<u>115</u>	<u>12,421</u>
Fund Balances			
Reserved for Encumbrances	108	66,637	40,024
Reserved for Loans Receivable	0	0	194,000
Reserved for Interfund Receivable	0	0	664,468
Unreserved, Undesignated	219,509	217,906	4,050,092
<i>Total Fund Balances</i>	<u>219,617</u>	<u>284,543</u>	<u>4,948,584</u>
<i>Total Liabilities and Fund Balances</i>	<u>\$222,009</u>	<u>\$284,658</u>	<u>\$4,961,005</u>

<u>County Building Improvement</u>	<u>Tech Park</u>	<u>Other</u>	<u>Total Nonmajor Capital Projects Funds</u>
\$1,467,800	\$399,629	\$209,705	\$3,490,097
0	0	2,756	2,756
0	0	0	867,268
0	0	230	230
0	0	0	3,187,441
<u>\$1,467,800</u>	<u>\$399,629</u>	<u>\$212,691</u>	<u>\$7,547,792</u>
\$0	\$0	\$1,672	\$16,600
0	0	747	747
10,000	0	0	10,000
0	0	554	554
202,800	234,410	0	437,210
<u>212,800</u>	<u>234,410</u>	<u>2,973</u>	<u>465,111</u>
7,800	0	11,557	126,126
0	0	0	194,000
0	0	0	664,468
1,247,200	165,219	198,161	6,098,087
<u>1,255,000</u>	<u>165,219</u>	<u>209,718</u>	<u>7,082,681</u>
<u>\$1,467,800</u>	<u>\$399,629</u>	<u>\$212,691</u>	<u>\$7,547,792</u>

Tuscarawas County, Ohio
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Capital Projects Funds
For the Year Ended December 31, 2010

	Permanent Improvement	Permanent Improvement County Home	Permanent Improvement D.D.S.	Capital Projects
Revenues				
Property Taxes	\$0	\$0	\$0	\$202,500
Intergovernmental	0	0	0	0
Rentals	0	0	0	7,500
Charges for Services	0	0	0	0
Other	4,608	0	0	40,729
<i>Total Revenues</i>	4,608	0	0	250,729
Expenditures				
Capital Outlay	11,827	0	2,278,239	126,552
<i>Excess of Revenues Over (Under) Expenditures</i>	(7,219)	0	(2,278,239)	124,177
Other Financing Sources (Uses)				
General Obligation Bonds Issued	0	0	0	0
Transfers In	8,390	0	600,000	0
Transfers Out	0	(8,390)	0	(79,511)
<i>Total Other Financing Sources (Uses)</i>	8,390	(8,390)	600,000	(79,511)
<i>Net Change in Fund Balance</i>	1,171	(8,390)	(1,678,239)	44,666
<i>Fund Balance (Deficit) Beginning of Year</i>	218,446	8,390	1,962,782	4,903,918
<i>Fund Balance End of Year</i>	\$219,617	\$0	\$284,543	\$4,948,584

County Building Improvement	Tech Park	Other	Total Nonmajor Capital Projects Funds
\$0	\$0	\$0	\$202,500
0	7,145	2,913,211	2,920,356
0	0	348	7,848
0	0	108,652	108,652
0	0	742	46,079
0	7,145	3,022,953	3,285,435
10,000	16,600	3,060,624	5,503,842
(10,000)	(9,455)	(37,671)	(2,218,407)
1,450,000	0	0	1,450,000
0	0	19,810	628,200
0	0	0	(87,901)
1,450,000	0	19,810	1,990,299
1,440,000	(9,455)	(17,861)	(228,108)
(185,000)	174,674	227,579	7,310,789
<u>\$1,255,000</u>	<u>\$165,219</u>	<u>\$209,718</u>	<u>\$7,082,681</u>

Fund Descriptions - Fiduciary Funds

The Fiduciary Funds are used to account for assets held by the County in a trustee capacity or as an agent for individuals, private organizations, other governments, and/or other funds. The following are the County's fiduciary fund types:

Agency Funds

These funds are purely custodial (assets equal liabilities) and thus do not involve the measurement of results of operations. The following are the County's material agency funds:

Real Estate Tax Fund - To account for the collection of real estate taxes from real estate owners. These taxes are periodically apportioned to local governments in the County (including Tuscarawas County itself).

Tangible Personal Property Tax Fund - To account for the collection of tangible personal property taxes from the owners of such property. These taxes are also periodically apportioned to local governments in the County (including Tuscarawas County itself).

School Fund - To account for distribution of real and tangible personal property taxes to school districts within the County.

Municipal Corporation Fund - To account for shared revenue from the State of Ohio. This money represents a portion of the State income taxes, State sales taxes, corporate franchise taxes, and distributions of motor vehicle taxes returned to the County and distributed to municipal corporations monthly.

Township Fund - To account for shared revenue from the State of Ohio. This money represents a portion of State income taxes, State sales taxes, corporate franchise taxes, and distributions of motor vehicle license and gasoline taxes returned to the County and distributed to townships monthly.

Other Agency Funds

Estate Tax Fund

Manufactured Home Tax Fund

Hotel Lodging Tax Fund

Cigarette Tax Fund

Undivided Income Tax - Real Property Fund

State Tax Fund

Court Agency Fund

Sheriff Fund

Community Mental Health Fund

Law Enforcement Trust Fund

Library Local Government Fund

Soil and Water Fund

Library Fund

District Board of Health Fund

Regional Planning Fund

Classified Tax Fund

Family and Children First Council Fund

Ohio Elections Commission Fund

Payroll Fund

Dress Down Fund

Local Emergency Planning Commission Fund

Emergency Management Fund

Transportation Fund

Ohio Housing Trust Fund

Tax Sale Fund

Auction Clearing Fund

DD Employee Flexible Spending Fund

Help Me Grow Fund

Tuscarawas County, Ohio
Combining Statement of Changes in Assets and Liabilities
Agency Funds
For the Year Ended December 31, 2010

	Balance 12/31/2009	Additions	Deductions	Balance 12/31/2010
REAL ESTATE TAX				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$1,986,804	\$69,380,935	\$68,917,754	\$2,449,985
Property Taxes Receivable	72,638,087	73,420,003	72,638,087	73,420,003
<i>Total Assets</i>	<u>\$74,624,891</u>	<u>\$142,800,938</u>	<u>\$141,555,841</u>	<u>\$75,869,988</u>
Liabilities				
Intergovernmental Payable	<u>\$74,624,891</u>	<u>\$142,800,938</u>	<u>\$141,555,841</u>	<u>\$75,869,988</u>
TANGIBLE PERSONAL PROPERTY TAX				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$17,751	\$261,414	\$237,381	\$41,784
Property Taxes Receivable	2,069,132	1,778,715	2,069,132	1,778,715
<i>Total Assets</i>	<u>\$2,086,883</u>	<u>\$2,040,129</u>	<u>\$2,306,513</u>	<u>\$1,820,499</u>
Liabilities				
Intergovernmental Payable	<u>\$2,086,883</u>	<u>\$2,040,129</u>	<u>\$2,306,513</u>	<u>\$1,820,499</u>
SCHOOL				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$0	\$49,167,359	\$49,166,709	\$650
Liabilities				
Intergovernmental Payable	\$0	\$49,167,359	\$49,166,709	\$650
MUNICIPAL CORPORATION				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$0	\$7,774,552	\$7,774,552	\$0
Liabilities				
Intergovernmental Payable	\$0	\$7,774,552	\$7,774,552	\$0
TOWNSHIP				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$0	\$8,165,730	\$8,165,730	\$0
Liabilities				
Intergovernmental Payable	\$0	\$8,165,730	\$8,165,730	\$0
ESTATE TAX				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$734,645	\$3,766,810	\$1,400,476	\$3,100,979
Liabilities				
Intergovernmental Payable	\$734,645	\$3,766,810	\$1,400,476	\$3,100,979
MANUFACTURED HOME TAX				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$77,383	\$730,140	\$708,986	\$98,537
Liabilities				
Intergovernmental Payable	\$77,383	\$730,140	\$708,986	\$98,537

(continued)

Tuscarawas County, Ohio
Combining Statement of Changes in Assets and Liabilities
Agency Funds (continued)
For the Year Ended December 31, 2010

	Balance 12/31/2009	Additions	Deductions	Balance 12/31/2010
HOTEL LODGING TAX				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$0	\$351,785	\$351,785	\$0
Liabilities				
Intergovernmental Payable	\$0	\$351,785	\$351,785	\$0
CIGARETTE TAX				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$0	\$11,859	\$11,859	\$0
Liabilities				
Intergovernmental Payable	\$0	\$11,859	\$11,859	\$0
UNDIVIDED INCOME TAX - REAL PROPERTY				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$0	\$43,507	\$43,507	\$0
Liabilities				
Intergovernmental Payable	\$0	\$43,507	\$43,507	\$0
STATE TAX				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$0	\$269,128	\$269,128	\$0
Liabilities				
Intergovernmental Payable	\$0	\$269,128	\$269,128	\$0
COURT AGENCY				
Assets				
Cash and Cash Equivalents in Segregated Accounts	\$432,814	\$13,478,935	\$13,512,055	\$399,694
Liabilities				
Intergovernmental Payable	\$432,814	\$13,478,935	\$13,512,055	\$399,694
SHERIFF				
Assets				
Cash and Cash Equivalents in Segregated Accounts	\$572,335	\$4,078,692	\$4,316,868	\$334,159
Liabilities				
Undistributed Monies	\$572,335	\$4,078,692	\$4,316,868	\$334,159
COMMUNITY MENTAL HEALTH				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$1,242,165	\$8,228,212	\$8,508,307	\$962,070
Liabilities				
Undistributed Monies	\$1,242,165	\$8,228,212	\$8,508,307	\$962,070
LAW ENFORCEMENT TRUST				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$37,221	\$10,018	\$32,986	\$14,253
Liabilities				
Undistributed Monies	\$37,221	\$10,018	\$32,986	\$14,253

(continued)

Tuscarawas County, Ohio
Combining Statement of Changes in Assets and Liabilities
Agency Funds (continued)
For the Year Ended December 31, 2010

	Balance 12/31/2009	Additions	Deductions	Balance 12/31/2010
LIBRARY LOCAL GOVERNMENT				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$0	\$2,475,751	\$2,475,751	\$0
Liabilities				
Intergovernmental Payable	\$0	\$2,475,751	\$2,475,751	\$0
SOIL AND WATER				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$6,430	\$282,134	\$285,217	\$3,347
Liabilities				
Undistributed Monies	\$6,430	\$282,134	\$285,217	\$3,347
LIBRARY				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$0	\$597,666	\$597,666	\$0
Liabilities				
Intergovernmental Payable	\$0	\$597,666	\$597,666	\$0
DISTRICT BOARD OF HEALTH				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$3,499,865	\$4,991,473	\$4,501,865	\$3,989,473
Liabilities				
Undistributed Monies	\$3,499,865	\$4,991,473	\$4,501,865	\$3,989,473
REGIONAL PLANNING				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$14,610	\$90,498	\$81,406	\$23,702
Liabilities				
Undistributed Monies	\$14,610	\$90,498	\$81,406	\$23,702
CLASSIFIED TAX				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$19	\$0	\$0	\$19
Liabilities				
Intergovernmental Payable	\$19	\$0	\$0	\$19
FAMILY AND CHILDREN FIRST COUNCIL				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$142,271	\$90,479	\$76,277	\$156,473
Liabilities				
Undistributed Monies	\$142,271	\$90,479	\$76,277	\$156,473
OHIO ELECTIONS COMMISSION				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$5	\$820	\$815	\$10
Liabilities				
Undistributed Monies	\$5	\$820	\$815	\$10

(continued)

Tuscarawas County, Ohio
Combining Statement of Changes in Assets and Liabilities
Agency Funds (continued)
For the Year Ended December 31, 2010

	Balance 12/31/2009	Additions	Deductions	Balance 12/31/2010
PAYROLL				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$1,769,439	\$12,835,500	\$12,587,009	\$2,017,930
Liabilities				
Undistributed Monies	\$1,769,439	\$12,835,500	\$12,587,009	\$2,017,930
DRESS DOWN				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$1,088	\$6,916	\$6,876	\$1,128
Liabilities				
Undistributed Monies	\$1,088	\$6,916	\$6,876	\$1,128
LOCAL EMERGENCY PLANNING COMMISSION				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$60,387	\$36,016	\$24,720	\$71,683
Liabilities				
Undistributed Monies	\$60,387	\$36,016	\$24,720	\$71,683
EMERGENCY MANAGEMENT				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$12,291	\$115,109	\$112,187	\$15,213
Liabilities				
Undistributed Monies	\$12,291	\$115,109	\$112,187	\$15,213
TRANSPORTATION				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$0	\$34,652	\$34,652	\$0
Liabilities				
Undistributed Monies	\$0	\$34,652	\$34,652	\$0
OHIO HOUSING TRUST				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$64,613	\$420,696	\$381,969	\$103,340
Liabilities				
Undistributed Monies	\$64,613	\$420,696	\$381,969	\$103,340
TAX SALE				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$7,500	\$5,000	\$5,377	\$7,123
Liabilities				
Intergovernmental Payable	\$7,500	\$5,000	\$5,377	\$7,123
AUCTION CLEARING				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$9,321	\$52,357	\$53,213	\$8,465
Liabilities				
Undistributed Monies	\$9,321	\$52,357	\$53,213	\$8,465

(continued)

Tuscarawas County, Ohio
Combining Statement of Changes in Assets and Liabilities
Agency Funds (continued)
For the Year Ended December 31, 2010

	Balance 12/31/2009	Additions	Deductions	Balance 12/31/2010
DD EMPLOYEE FLEXIBLE SPENDING				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$7,754	\$25,060	\$23,500	\$9,314
Liabilities				
Undistributed Monies	\$7,754	\$25,060	\$23,500	\$9,314
HELP ME GROW				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$0	\$199,053	\$123,512	\$75,541
Liabilities				
Undistributed Monies	\$0	\$199,053	\$123,512	\$75,541
TOTAL - ALL AGENCY FUNDS				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$9,691,562	\$170,420,629	\$166,961,172	\$13,151,019
Cash and Cash Equivalents in Segregated Accounts	1,005,149	17,557,627	17,828,923	733,853
Property Taxes Receivable	74,707,219	75,198,718	74,707,219	75,198,718
<i>Total Assets</i>	<u>\$85,403,930</u>	<u>\$263,176,974</u>	<u>\$259,497,314</u>	<u>\$89,083,590</u>
Liabilities				
Intergovernmental Payable	\$77,964,135	\$231,679,289	\$228,345,935	\$81,297,489
Undistributed Monies	7,439,795	31,497,685	31,151,379	7,786,101
<i>Total Liabilities</i>	<u>\$85,403,930</u>	<u>\$263,176,974</u>	<u>\$259,497,314</u>	<u>\$89,083,590</u>

**Individual Fund Schedule of Revenues, Expenditures/Expenses and
Changes in Fund Balance/Equity – Budget (Non-GAAP Basis) and Actual**

Tuscarawas County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
General Fund
For the Year Ended December 31, 2010

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Property Taxes	\$3,295,929	\$3,295,929	\$3,633,774	\$337,845
Sales Taxes	9,036,641	9,036,641	9,036,641	0
Intergovernmental	2,700,818	2,705,294	2,723,195	17,901
Interest	400,000	400,000	489,657	89,657
Licenses and Permits	6,850	6,850	6,856	6
Fines and Forfeitures	185,000	185,000	208,997	23,997
Rentals	83,000	83,000	65,441	(17,559)
Charges for Services	2,131,537	2,150,590	2,349,211	198,621
Contributions and Donations	0	649	2,649	2,000
Other	93,443	139,208	388,081	248,873
<i>Total Revenues</i>	17,933,218	18,003,161	18,904,502	901,341
Expenditures				
Current:				
General Government:				
Legislative and Executive:				
Commissioners:				
Personal Services	358,997	359,052	358,098	954
Contractual Services	14,129	17,454	17,346	108
Materials and Supplies	1,200	1,562	1,259	303
Capital Outlay	2,000	4,000	4,000	0
Other	17,435	17,453	17,192	261
Total Commissioners	393,761	399,521	397,895	1,626
Microfilming Services:				
Contractual Services	5,000	7,526	7,487	39
Materials and Supplies	0	660	572	88
Total Microfilming Services	5,000	8,186	8,059	127
Auditor - General:				
Personal Services	238,490	229,883	229,874	9
Contractual Services	57,131	241,031	240,933	98
Materials and Supplies	7,803	8,803	8,691	112
Other	400	400	396	4
Total Auditor - General	303,824	480,117	479,894	223
Treasurer:				
Personal Services	207,186	205,986	200,738	5,248
Contractual Services	44,708	44,708	43,755	953
Materials and Supplies	4,410	4,410	4,154	256
Other	2,200	2,200	2,129	71
Total Treasurer	\$258,504	\$257,304	\$250,776	\$6,528

(continued)

Tuscarawas County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
General Fund (continued)
For the Year Ended December 31, 2010

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Prosecuting Attorney:				
Personal Services	\$699,995	\$714,334	\$713,960	\$374
Contractual Services	6,000	6,000	5,965	35
Materials and Supplies	2,148	2,023	1,813	210
Other	57,852	57,852	57,852	0
Total Prosecuting Attorney	765,995	780,209	779,590	619
Budget Commission:				
Other	74,000	74,000	71,109	2,891
Bureau of Inspection:				
Contractual Services	80,000	101,649	101,031	618
Data Processing Board:				
Personal Services	189,243	189,243	183,102	6,141
Contractual Services	27,394	26,410	21,715	4,695
Materials and Supplies	1,588	1,588	1,449	139
Capital Outlay	0	984	980	4
Total Data Processing Board	218,225	218,225	207,246	10,979
Board of Elections:				
Personal Services	708,260	706,129	692,819	13,310
Contractual Services	159,846	155,941	152,257	3,684
Materials and Supplies	19,460	18,619	17,952	667
Capital Outlay	50	5,914	5,814	100
Other	3,535	4,549	4,549	0
Total Board of Elections	891,151	891,152	873,391	17,761
Maintenance:				
Personal Services	202,290	212,684	201,902	10,782
Contractual Services	310,837	339,717	335,384	4,333
Materials and Supplies	174,569	214,218	212,854	1,364
Capital Outlay	5,000	7,344	3,062	4,282
Other	0	25	0	25
Total Maintenance	692,696	773,988	753,202	20,786
Recorder:				
Personal Services	202,520	202,520	199,811	2,709
Materials and Supplies	2,719	2,719	2,466	253
Other	2,010	2,010	2,008	2
Total Recorder	207,249	207,249	204,285	2,964
Insurance Pensions and Taxes:				
Contractual Services	\$10,600	\$16,380	\$13,380	\$3,000

(continued)

Tuscarawas County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
General Fund (continued)
For the Year Ended December 31, 2010

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Countywide Landfill Appeal:				
Contractual Services	\$13,000	\$13,000	\$0	\$13,000
Recount:				
Other	50	50	0	50
Insurance Trust Fund:				
Contractual Services	1,167,968	395,687	395,687	0
IT Internal Service:				
Materials and Supplies	30,398	30,398	22,578	7,820
Total General Government - Legislative and Executive	5,112,421	4,647,115	4,558,123	88,992
General Government - Judicial:				
Court of Appeals:				
Other	13,000	13,660	13,660	0
Common Pleas Court:				
Personal Services	815,364	799,868	797,497	2,371
Contractual Services	119,929	164,273	157,804	6,469
Materials and Supplies	23,115	28,229	23,785	4,444
Capital Outlay	4,515	4,515	4,190	325
Other	4,065	3,959	3,680	279
Total Common Pleas Court	966,988	1,000,844	986,956	13,888
Jury Commission:				
Personal Services	63	63	58	5
Contractual Services	3,250	3,695	2,835	860
Total Jury Commission	3,313	3,758	2,893	865
Juvenile Court:				
Personal Services	884,024	887,028	880,297	6,731
Contractual Services	150,317	135,542	123,204	12,338
Materials and Supplies	16,714	15,489	14,832	657
Capital Outlay	4,000	4,000	3,665	335
Other	1,875	1,875	1,055	820
Total Juvenile Court	1,056,930	1,043,934	1,023,053	20,881
Probate Court:				
Personal Services	268,401	266,430	233,066	33,364
Contractual Services	4,178	18,798	18,019	779
Materials and Supplies	5,108	5,455	5,260	195
Capital Outlay	5,096	5,096	4,648	448
Other	912	912	777	135
Total Probate Court	\$283,695	\$296,691	\$261,770	\$34,921

Tuscarawas County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
General Fund (continued)
For the Year Ended December 31, 2010

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Clerk of Courts:				
Personal Services	\$510,233	\$509,483	\$504,601	\$4,882
Contractual Services	33,844	38,818	38,807	11
Materials and Supplies	17,330	17,330	17,175	155
Capital Outlay	5,000	777	777	0
Other	3,000	3,000	3,000	0
Total Clerk of Courts	569,407	569,408	564,360	5,048
County Court:				
Personal Services	742,200	742,200	718,912	23,288
Contractual Services	58,985	58,985	49,601	9,384
Materials and Supplies	12,462	12,462	10,698	1,764
Utilities	9,000	9,000	8,999	1
Other	14,000	14,000	14,000	0
Total County Court	836,647	836,647	802,210	34,437
Indigent Defense Application:				
Other	5,000	5,700	5,524	176
Municipal Court:				
Personal Services	138,207	138,207	133,246	4,961
Contractual Services	20,200	33,378	31,918	1,460
Total Municipal Court	158,407	171,585	165,164	6,421
Total General Government - Judicial	3,893,387	3,942,227	3,825,590	116,637
Public Safety:				
Coroner:				
Personal Services	108,614	108,614	108,099	515
Contractual Services	65,458	65,458	64,642	816
Materials and Supplies	307	407	300	107
Capital Outlay	502	402	153	249
Other	2,100	2,100	1,647	453
Total Coroner	176,981	176,981	174,841	2,140
Sheriff:				
Personal Services	1,920,669	1,860,407	1,857,737	2,670
Contractual Services	100,851	127,726	116,962	10,764
Materials and Supplies	19,090	29,515	28,340	1,175
Capital Outlay	659	23,621	23,297	324
Other	30,832	30,832	30,832	0
Total Sheriff	\$2,072,101	\$2,072,101	\$2,057,168	\$14,933

(continued)

Tuscarawas County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
General Fund (continued)
For the Year Ended December 31, 2010

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Emergency Management Agency:				
Personal Service	\$152,134	\$154,403	\$144,192	\$10,211
Contractual Services	26,010	23,591	14,441	9,150
Materials and Supplies	1,760	1,735	1,424	311
Other	225	400	400	0
Total Emergency Management Agency	180,129	180,129	160,457	19,672
Sheriff:				
Personal Service	115,283	108,283	83,142	25,141
Contractual Services	524	1,254	1,000	254
Materials and Supplies	500	500	149	351
Capital Outlay	2,220	26,300	26,242	58
Total Sheriff	118,527	136,337	110,533	25,804
K-9 Unit:				
Contractual Services	750	750	407	343
Materials and Supplies	500	500	427	73
Total K-9 Unit	1,250	1,250	834	416
Traffic Enforcement Grant:				
Personal Service	22,289	27,149	24,143	3,006
JAG for Radars:				
Capital Outlay	0	4,788	4,788	0
Sheriff Gasoline Internal Service:				
Materials and Supplies	114,136	135,236	131,078	4,158
Total Public Safety	2,685,413	2,733,971	2,663,842	70,129
Public Works:				
Litter Grant:				
Personal Services	88,426	92,876	92,684	192
Contractual Services	23,584	13,966	12,889	1,077
Materials and Supplies	2,499	2,629	2,491	138
Other	0	5,224	5,224	0
Total Public Works	114,509	114,695	113,288	1,407
Health:				
Humane Society:				
Personal Services	\$5,597	\$5,597	\$3,677	\$1,920

(continued)

Tuscarawas County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
General Fund (continued)
For the Year Ended December 31, 2010

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
TB Hospitals:				
Contractual Services	\$3,633	\$3,633	\$1,099	\$2,534
Materials and Supplies	1,205	1,205	1,000	205
Total TB Hospitals	4,838	4,838	2,099	2,739
Vital Statistics:				
Contractual Services	1,400	1,400	1,268	132
Other Health:				
Contractual Services	177,711	197,934	197,934	0
Total Health	189,546	209,769	204,978	4,791
Human Services:				
Soldiers Relief:				
Personal Services	55,209	55,209	49,570	5,639
Contractual Services	1,500	4,295	1,979	2,316
Materials and Supplies	568	568	501	67
Capital Outlay	4,287	4,287	3,978	309
Other	206,823	206,028	169,176	36,852
Total Soldiers Relief	268,387	270,387	225,204	45,183
Veteran Services:				
Personal Services	272,875	272,875	258,392	14,483
Contractual Services	287,980	285,980	237,208	48,772
Materials and Supplies	14,802	14,802	11,151	3,651
Other	5,000	5,000	3,662	1,338
Total Veteran Services	580,657	578,657	510,413	68,244
Total Human Services	849,044	849,044	735,617	113,427
Conservation and Recreation:				
Agriculture Society:				
Other	374,199	374,199	374,199	0
Intergovernmental:				
Grants:				
Contractual Services	1,051,915	1,051,915	1,051,915	0
Other	331,595	331,595	331,595	0
Total Intergovernmental	\$1,383,510	\$1,383,510	\$1,383,510	\$0

(continued)

Tuscarawas County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
General Fund (continued)
For the Year Ended December 31, 2010

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Debt Service:				
Principal Retirement	\$2,964	\$2,964	\$2,964	\$0
Interest and Fiscal Charges	936	936	936	0
Total Debt Service	3,900	3,900	3,900	0
<i>Total Expenditures</i>	<i>14,605,929</i>	<i>14,258,430</i>	<i>13,863,047</i>	<i>395,383</i>
<i>Excess of Revenues Over Expenditures</i>	<i>3,327,289</i>	<i>3,744,731</i>	<i>5,041,455</i>	<i>1,296,724</i>
Other Financing Sources (Uses)				
Advances In	80,071	80,071	280,071	200,000
Advances Out	0	(5,100)	(5,100)	0
Transfers In	219,195	219,195	200,195	(19,000)
Transfers Out	(6,396,575)	(6,885,566)	(6,670,139)	215,427
<i>Total Other Financing Sources (Uses)</i>	<i>(6,097,309)</i>	<i>(6,591,400)</i>	<i>(6,194,973)</i>	<i>396,427</i>
<i>Net Change in Fund Balance</i>	<i>(2,770,020)</i>	<i>(2,846,669)</i>	<i>(1,153,518)</i>	<i>1,693,151</i>
<i>Fund Balance Beginning of Year</i>	<i>9,660,279</i>	<i>9,660,279</i>	<i>9,660,279</i>	<i>0</i>
Prior Year Encumbrances Appropriated	724,293	724,293	724,293	0
<i>Fund Balance End of Year</i>	<i>\$7,614,552</i>	<i>\$7,537,903</i>	<i>\$9,231,054</i>	<i>\$1,693,151</i>

Tuscarawas County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Board of Developmental Disabilities Fund
For the Year Ended December 31, 2010

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with
	<u>Original</u>	<u>Final</u>		Final Budget Positive (Negative)
Revenues				
Property Taxes	\$4,237,855	\$4,237,855	\$4,302,474	\$64,619
Intergovernmental	4,527,872	4,547,872	4,235,921	(311,951)
Other	269,232	269,232	641,385	372,153
<i>Total Revenues</i>	<u>9,034,959</u>	<u>9,054,959</u>	<u>9,179,780</u>	<u>124,821</u>
Expenditures				
Current:				
Health:				
Mental Retardation Board:				
Personal Services	6,476,136	6,037,588	5,730,067	307,521
Contractual Services	2,263,518	2,387,066	1,853,931	533,135
Materials and Supplies	249,268	294,268	238,857	55,411
Capital Outlay	257,514	257,514	160,786	96,728
Other	511,347	351,347	195,179	156,168
Total Health	<u>9,757,783</u>	<u>9,327,783</u>	<u>8,178,820</u>	<u>1,148,963</u>
Debt Service:				
Principal Retirement	2,672	2,672	2,672	0
Interest and Fiscal Charges	220	220	220	0
Total Debt Service	<u>2,892</u>	<u>2,892</u>	<u>2,892</u>	<u>0</u>
<i>Total Expenditures</i>	<u>9,760,675</u>	<u>9,330,675</u>	<u>8,181,712</u>	<u>1,148,963</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(725,716)	(275,716)	998,068	1,273,784
Other Financing Uses				
Transfers Out	(150,000)	(600,000)	(600,000)	0
<i>Net Change in Fund Balance</i>	(875,716)	(875,716)	398,068	1,273,784
<i>Fund Balance Beginning of Year</i>	12,066,113	12,066,113	12,066,113	0
Prior Year Encumbrances Appropriated	404,626	404,626	404,626	0
<i>Fund Balance End of Year</i>	<u>\$11,595,023</u>	<u>\$11,595,023</u>	<u>\$12,868,807</u>	<u>\$1,273,784</u>

Tuscarawas County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Public Assistance Fund
For the Year Ended December 31, 2010

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with
	<u>Original</u>	<u>Final</u>		Final Budget Positive (Negative)
Revenues				
Intergovernmental	\$7,696,769	\$7,736,769	\$6,927,566	(\$809,203)
Other	50,133	361,928	34,417	(327,511)
<i>Total Revenues</i>	<u>7,746,902</u>	<u>8,098,697</u>	<u>6,961,983</u>	<u>(1,136,714)</u>
Expenditures				
Current:				
Human Services:				
Public Assistance:				
Personal Services	3,350,513	3,265,148	2,997,986	267,162
Contractual Services	620,552	820,552	777,818	42,734
Materials and Supplies	133,746	133,746	102,578	31,168
Capital Outlay	159,414	159,414	111,854	47,560
Other	1,459,172	955,172	433,230	521,942
Total Public Assistance	<u>5,723,397</u>	<u>5,334,032</u>	<u>4,423,466</u>	<u>910,566</u>
Social Services:				
Personal Services	1,601,318	1,519,953	1,443,500	76,453
Contractual Services	2,517,413	2,352,413	1,524,809	827,604
Other	65,298	65,298	61,056	4,242
Total Social Services	<u>4,184,029</u>	<u>3,937,664</u>	<u>3,029,365</u>	<u>908,299</u>
<i>Total Expenditures</i>	<u>9,907,426</u>	<u>9,271,696</u>	<u>7,452,831</u>	<u>1,818,865</u>
<i>Excess of Revenues Under Expenditures</i>	(2,160,524)	(1,172,999)	(490,848)	682,151
Other Financing Sources				
Transfers In	1,034,152	1,034,152	266,673	(767,479)
<i>Net Change in Fund Balance</i>	(1,126,372)	(138,847)	(224,175)	(85,328)
<i>Fund Deficit Beginning of Year</i>	(987,525)	(987,525)	(987,525)	0
Prior Year Encumbrances Appropriated	1,126,372	1,126,372	1,126,372	0
<i>Fund Deficit End of Year</i>	<u>(\$987,525)</u>	<u>\$0</u>	<u>(\$85,328)</u>	<u>(\$85,328)</u>

Tuscarawas County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Motor Vehicle License and Gas Tax Fund
For the Year Ended December 31, 2010

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues				
Intergovernmental	\$5,000,000	\$5,000,000	\$6,872,652	\$1,872,652
Interest	10,000	10,000	1,456	(8,544)
Fines and Forfeitures	130,000	130,000	67,790	(62,210)
Charges for Services	330,000	330,000	268,407	(61,593)
Other	83,000	97,671	148,201	50,530
<i>Total Revenues</i>	<u>5,553,000</u>	<u>5,567,671</u>	<u>7,358,506</u>	<u>1,790,835</u>
Expenditures				
Current:				
Public Works:				
Engineer - Administration:				
Personal Services	288,698	298,698	293,047	5,651
Contractual Services	1,000	1,000	0	1,000
Materials and Supplies	5,125	6,125	4,724	1,401
Capital Outlay	5,000	25,500	25,181	319
Total Engineer - Administration	<u>299,823</u>	<u>331,323</u>	<u>322,952</u>	<u>8,371</u>
Engineer - Roads:				
Personal Services	1,500,300	1,520,300	1,474,488	45,812
Contractual Services	750,739	697,439	643,992	53,447
Materials and Supplies	1,862,003	1,639,224	1,455,572	183,652
Capital Outlay	293,765	363,765	2,113,068	(1,749,303)
Other	5,015	9,732	9,732	0
Total Engineer - Roads	<u>4,411,822</u>	<u>4,230,460</u>	<u>5,696,852</u>	<u>(1,466,392)</u>
Engineer - Bridges:				
Personal Services	15,500	15,500	15,430	70
Contractual Services	311,853	296,386	175,273	121,113
Materials and Supplies	350,901	255,901	191,599	64,302
Capital Outlay	500,000	775,000	727,904	47,096
Total Engineer - Bridges	<u>1,178,254</u>	<u>1,342,787</u>	<u>1,110,206</u>	<u>232,581</u>
<i>Total Expenditures</i>	<u>5,889,899</u>	<u>5,904,570</u>	<u>7,130,010</u>	<u>(1,225,440)</u>
<i>Net Change in Fund Balance</i>	(336,899)	(336,899)	228,496	565,395
<i>Fund Balance Beginning of Year</i>	228,053	228,053	228,053	0
Prior Year Encumbrances Appropriated	<u>114,120</u>	<u>114,120</u>	<u>114,120</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$5,274</u>	<u>\$5,274</u>	<u>\$570,669</u>	<u>\$565,395</u>

Tuscarawas County, Ohio
Schedule of Revenues, Expenses and Changes
In Fund Equity - Budget (Non-GAAP Basis) and Actual
Sewer District Fund
For the Year Ended December 31, 2010

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Intergovernmental	\$1,366,188	\$1,366,188	\$958,161	(\$408,027)
Charges for Services	1,738,004	1,738,004	1,438,981	(299,023)
Proceeds of OPWC Loans	222,676	222,676	251,929	29,253
Proceeds of OWDA Loans	205,199	205,199	257,044	51,845
Tap-In Fees	58,424	58,424	0	(58,424)
Other	155,096	155,096	16,153	(138,943)
<i>Total Revenues</i>	3,745,587	3,745,587	2,922,268	(823,319)
Expenses				
Personal Services	651,600	660,600	644,437	16,163
Contractual Services	1,080,841	1,037,053	727,076	309,977
Materials and Supplies	56,946	58,946	50,769	8,177
Capital Outlay	2,396,116	2,319,783	1,754,234	565,549
Other	10,050	10,050	5,927	4,123
Debt Service:				
Principal	248,800	244,226	210,230	33,996
Interest and Fiscal Charges	0	89,085	89,085	0
<i>Total Expenses</i>	4,444,353	4,419,743	3,481,758	937,985
<i>Excess of Revenues Under Expenses Before Proceeds of Notes and Advances Out</i>	(698,766)	(674,156)	(559,490)	114,666
Bond Anticipation Notes Issued	350,000	350,000	0	(350,000)
Advances Out	0	(24,610)	(24,610)	0
<i>Net Change in Fund Equity</i>	(348,766)	(348,766)	(584,100)	(235,334)
<i>Fund Equity Beginning of Year</i>	688,196	688,196	688,196	0
Prior Year Encumbrances Appropriated	321,353	321,353	321,353	0
<i>Fund Equity End of Year</i>	\$660,783	\$660,783	\$425,449	(\$235,334)

Tuscarawas County, Ohio
Schedule of Revenues, Expenses and Changes
In Fund Equity - Budget (Non-GAAP Basis) and Actual
Water District Fund
For the Year Ended December 31, 2010

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Charges for Services	\$1,086,400	\$1,086,400	\$651,731	(\$434,669)
Intergovernmental	2,344,000	2,344,000	0	(2,344,000)
Proceeds of OPWC Loan	503,000	443,000	0	(443,000)
Tap-In Fees	151,500	151,500	0	(151,500)
Other	0	0	35,115	35,115
<i>Total Revenues</i>	4,084,900	4,024,900	686,846	(3,338,054)
Expenses				
Personal Services	362,873	362,873	339,264	23,609
Contractual Services	454,743	429,124	295,049	134,075
Materials and Supplies	82,059	87,559	81,322	6,237
Capital Outlay	8,635,715	8,566,715	163,469	8,403,246
Other	3,000	3,000	285	2,715
Debt Service:				
Principal	87,500	88,710	88,508	202
Interest and Fiscal Charges	0	15,604	15,604	0
<i>Total Expenses</i>	9,625,890	9,553,585	983,501	8,570,084
<i>Excess of Revenues Under Expenses Before Proceeds of Notes and Advances Out</i>	(5,540,990)	(5,528,685)	(296,655)	5,232,030
Bond Anticipation Notes Issued	5,080,000	5,080,000	0	(5,080,000)
Advances Out	0	(12,305)	(12,305)	0
<i>Net Change in Fund Equity</i>	(460,990)	(460,990)	(308,960)	152,030
<i>Fund Equity Beginning of Year</i>	616,694	616,694	616,694	0
Prior Year Encumbrances Appropriated	52,485	52,485	52,485	0
<i>Fund Equity End of Year</i>	\$208,189	\$208,189	\$360,219	\$152,030

Tuscarawas County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Child Support Enforcement Agency Fund
For the Year Ended December 31, 2010

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with
	<u>Original</u>	<u>Final</u>		Final Budget Positive (Negative)
Revenues				
Intergovernmental	\$1,277,659	\$1,277,659	\$1,089,268	(\$188,391)
Charges for Services	460,000	460,000	579,632	119,632
Other	35,750	35,750	2,984	(32,766)
<i>Total Revenues</i>	<u>1,773,409</u>	<u>1,773,409</u>	<u>1,671,884</u>	<u>(101,525)</u>
Expenditures				
Current:				
Human Services:				
Child Support Enforcement Agency:				
Personal Services	1,577,375	1,571,692	1,561,233	10,459
Contractual Services	219,180	225,900	204,675	21,225
Materials and Supplies	50,000	47,000	46,930	70
Capital Outlay	5,000	6,768	6,768	0
Total Human Services	<u>1,851,555</u>	<u>1,851,360</u>	<u>1,819,606</u>	<u>31,754</u>
Debt Service:				
Principal Retirement	3,826	3,826	3,826	0
Interest and Fiscal Charges	488	488	488	0
Total Debt Service	<u>4,314</u>	<u>4,314</u>	<u>4,314</u>	<u>0</u>
<i>Total Expenditures</i>	<u>1,855,869</u>	<u>1,855,674</u>	<u>1,823,920</u>	<u>31,754</u>
<i>Excess of Revenues Under Expenditures</i>	<u>(82,460)</u>	<u>(82,265)</u>	<u>(152,036)</u>	<u>(69,771)</u>
Other Financing Sources (Uses)				
Transfers In	128,570	128,570	128,570	0
Transfers Out	0	(195)	(195)	0
<i>Total Other Financing Sources (Uses)</i>	<u>128,570</u>	<u>128,375</u>	<u>128,375</u>	<u>0</u>
<i>Net Change in Fund Balance</i>	46,110	46,110	(23,661)	(69,771)
<i>Fund Balance Beginning of Year</i>	30,908	30,908	30,908	0
Prior Year Encumbrances Appropriated	1,494	1,494	1,494	0
<i>Fund Balance End of Year</i>	<u><u>\$78,512</u></u>	<u><u>\$78,512</u></u>	<u><u>\$8,741</u></u>	<u><u>(\$69,771)</u></u>

Tuscarawas County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
County 911 Fund
For the Year Ended December 31, 2010

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with
	<u>Original</u>	<u>Final</u>		Final Budget Positive (Negative)
Revenues				
Other	\$0	\$0	\$8,512	\$8,512
Expenditures				
Current:				
Public Safety:				
County 911:				
Personal Services	1,124,519	1,112,019	1,092,832	19,187
Contractual Services	282,331	274,410	233,252	41,158
Materials and Supplies	11,237	12,987	12,413	574
Capital Outlay	2,000	13,000	12,298	702
Other	340	340	130	210
<i>Total Expenditures</i>	<u>1,420,427</u>	<u>1,412,756</u>	<u>1,350,925</u>	<u>61,831</u>
<i>Excess of Revenues Under Expenditures</i>	<u>(1,420,427)</u>	<u>(1,412,756)</u>	<u>(1,342,413)</u>	<u>70,343</u>
Other Financing Sources (Uses)				
Transfers In	1,000,000	1,000,000	1,000,000	0
Transfers Out	0	(7,671)	(7,671)	0
<i>Total Other Financing Sources (Uses)</i>	<u>1,000,000</u>	<u>992,329</u>	<u>992,329</u>	<u>0</u>
<i>Net Change in Fund Balance</i>	(420,427)	(420,427)	(350,084)	70,343
<i>Fund Balance Beginning of Year</i>	1,366,665	1,366,665	1,366,665	0
Prior Year Encumbrances Appropriated	5,468	5,468	5,468	0
<i>Fund Balance End of Year</i>	<u>\$951,706</u>	<u>\$951,706</u>	<u>\$1,022,049</u>	<u>\$70,343</u>

Tuscarawas County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
County Wireless 911 Fund
For the Year Ended December 31, 2010

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Intergovernmental	\$185,627	\$185,627	\$228,256	\$42,629
Expenditures				
Current:				
Public Safety:				
County Wireless 911:				
Personal Services	8,480	8,480	4,800	3,680
Contractual Services	41,500	41,500	26,972	14,528
<i>Total Expenditures</i>	49,980	49,980	31,772	18,208
<i>Excess of Revenues Over Expenditures</i>	135,647	135,647	196,484	60,837
Other Financing Sources (Uses)				
Transfers In	7,671	7,671	7,671	0
Transfers Out	(250,000)	(250,000)	(250,000)	0
<i>Total Other Financing Sources (Uses)</i>	(242,329)	(242,329)	(242,329)	0
<i>Net Change in Fund Balance</i>	(106,682)	(106,682)	(45,845)	60,837
<i>Fund Balance Beginning of Year</i>	310,636	310,636	310,636	0
<i>Fund Balance End of Year</i>	\$203,954	\$203,954	\$264,791	\$60,837

Tuscarawas County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Jail Operations Fund
For the Year Ended December 31, 2010

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with
	<u>Original</u>	<u>Final</u>		Final Budget Positive (Negative)
Revenues				
Charges for Services	\$45,000	\$45,000	\$39,688	(\$5,312)
Other	3,900	3,900	9,388	5,488
<i>Total Revenues</i>	<u>48,900</u>	<u>48,900</u>	<u>49,076</u>	<u>176</u>
Expenditures				
Current:				
Public Safety:				
Jail Operations:				
Personal Services	2,227,566	2,222,506	2,222,264	242
Contractual Services	375,895	365,730	349,888	15,842
Materials and Supplies	299,344	312,769	282,069	30,700
Capital Outlay	0	1,800	1,752	48
<i>Total Expenditures</i>	<u>2,902,805</u>	<u>2,902,805</u>	<u>2,855,973</u>	<u>46,832</u>
<i>Excess of Revenues Under Expenditures</i>	(2,853,905)	(2,853,905)	(2,806,897)	47,008
Other Financing Sources				
Transfers In	2,710,561	2,710,561	2,710,561	0
<i>Net Change in Fund Balance</i>	(143,344)	(143,344)	(96,336)	47,008
<i>Fund Balance Beginning of Year</i>	65,103	65,103	65,103	0
Prior Year Encumbrances Appropriated	78,241	78,241	78,241	0
<i>Fund Balance End of Year</i>	<u>\$0</u>	<u>\$0</u>	<u>\$47,008</u>	<u>\$47,008</u>

Tuscarawas County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Real Estate Assessment Fund
For the Year Ended December 31, 2010

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Charges for Services	\$920,500	\$925,560	\$939,276	\$13,716
Licenses and Permits	250	250	150	(100)
Other	17,000	17,000	20,666	3,666
<i>Total Revenues</i>	<u>937,750</u>	<u>942,810</u>	<u>960,092</u>	<u>17,282</u>
Expenditures				
Current:				
General Government:				
Legislative and Executive:				
Real Estate Assessment:				
Personal Services	599,944	624,544	591,711	32,833
Contractual Services	804,694	785,154	661,809	123,345
Materials and Supplies	17,194	17,194	16,505	689
Capital Outlay	64,775	64,775	59,428	5,347
<i>Total Expenditures</i>	<u>1,486,607</u>	<u>1,491,667</u>	<u>1,329,453</u>	<u>162,214</u>
<i>Net Change in Fund Balance</i>	(548,857)	(548,857)	(369,361)	179,496
<i>Fund Balance Beginning of Year</i>	1,592,774	1,592,774	1,592,774	0
Prior Year Encumbrances Appropriated	50,213	50,213	50,213	0
<i>Fund Balance End of Year</i>	<u><u>\$1,094,130</u></u>	<u><u>\$1,094,130</u></u>	<u><u>\$1,273,626</u></u>	<u><u>\$179,496</u></u>

Tuscarawas County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Certificate of Title Fund
For the Year Ended December 31, 2010

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with
	<u>Original</u>	<u>Final</u>		Final Budget Positive (Negative)
Revenues				
Charges for Services	\$590,000	\$590,000	\$659,047	\$69,047
Other	2,000	2,000	280	(1,720)
<i>Total Revenues</i>	<u>592,000</u>	<u>592,000</u>	<u>659,327</u>	<u>67,327</u>
Expenditures				
Current:				
General Government:				
Legislative and Executive:				
Certificate of Title:				
Personal Services	355,919	355,919	334,552	21,367
Contractual Services	39,260	39,260	30,685	8,575
Materials and Supplies	16,522	16,522	11,050	5,472
Capital Outlay	16,614	16,614	8,800	7,814
Other	2,623	2,623	1,389	1,234
<i>Total Expenditures</i>	<u>430,938</u>	<u>430,938</u>	<u>386,476</u>	<u>44,462</u>
<i>Excess of Revenues Over Expenditures</i>	161,062	161,062	272,851	111,789
Other Financing Uses				
Transfers Out	(200,000)	(200,000)	(200,000)	0
<i>Net Change in Fund Balance</i>	(38,938)	(38,938)	72,851	111,789
<i>Fund Balance Beginning of Year</i>	273,835	273,835	273,835	0
Prior Year Encumbrances Appropriated	16,331	16,331	16,331	0
<i>Fund Balance End of Year</i>	<u>\$251,228</u>	<u>\$251,228</u>	<u>\$363,017</u>	<u>\$111,789</u>

Tuscarawas County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Children's Services Fund
For the Year Ended December 31, 2010

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Intergovernmental	\$1,506,599	\$1,506,599	\$1,506,599	\$0
Contributions and Donations	2,000	2,000	1,112	(888)
Other	1,133,992	1,528,952	355,126	(1,173,826)
<i>Total Revenues</i>	2,642,591	3,037,551	1,862,837	(1,174,714)
Expenditures				
Current:				
Human Services:				
Children's Services:				
Personal Services	1,368,687	1,372,187	772,108	600,079
Contractual Services	4,674,598	3,620,484	3,551,280	69,204
Materials and Supplies	8,360	10,674	7,431	3,243
Capital Outlay	1,100	1,100	0	1,100
Other	8,747	3,502	1,639	1,863
<i>Total Expenditures</i>	6,061,492	5,007,947	4,332,458	675,489
<i>Excess of Revenues Under Expenditures</i>	(3,418,901)	(1,970,396)	(2,469,621)	(499,225)
Other Financing Sources (Uses)				
Transfers In	1,723,688	1,723,688	2,012,436	288,748
Transfers Out	0	(10,245)	(10,245)	0
<i>Total Other Financing Sources (Uses)</i>	1,723,688	1,713,443	2,002,191	288,748
<i>Net Change in Fund Balance</i>	(1,695,213)	(256,953)	(467,430)	(210,477)
<i>Fund Deficit Beginning of Year</i>	(406,869)	(406,869)	(406,869)	0
Prior Year Encumbrances Appropriated	663,190	663,190	663,190	0
<i>Fund Deficit End of Year</i>	(\$1,438,892)	(\$632)	(\$211,109)	(\$210,477)

Tuscarawas County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
County Home Fund
For the Year Ended December 31, 2010

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with
	<u>Original</u>	<u>Final</u>		Final Budget Positive (Negative)
Revenues				
Other	\$83	\$2,453	\$738	(\$1,715)
Expenditures				
Current:				
Human Services:				
County Home:				
Personal Services	52,315	38,315	37,574	741
Contractual Services	47,169	63,519	45,650	17,869
Materials and Supplies	655	655	0	655
Other	7,454	7,454	7,362	92
<i>Total Expenditures</i>	<u>107,593</u>	<u>109,943</u>	<u>90,586</u>	<u>19,357</u>
<i>Excess of Revenues Under Expenditures</i>	<u>(107,510)</u>	<u>(107,490)</u>	<u>(89,848)</u>	<u>17,642</u>
Other Financing Sources (Uses)				
Advances Out	0	0	(72,132)	(72,132)
Transfers In	163,586	163,586	163,586	0
<i>Total Other Financing Sources (Uses)</i>	<u>163,586</u>	<u>163,586</u>	<u>91,454</u>	<u>(72,132)</u>
<i>Net Change in Fund Balance</i>	56,076	56,096	1,606	(54,490)
<i>Fund Balance Beginning of Year</i>	2,363	2,363	2,363	0
Prior Year Encumbrances Appropriated	17,908	17,908	17,908	0
<i>Fund Balance End of Year</i>	<u><u>\$76,347</u></u>	<u><u>\$76,367</u></u>	<u><u>\$21,877</u></u>	<u><u>(\$54,490)</u></u>

Tuscarawas County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Litter Control Fund
For the Year Ended December 31, 2010

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with
	<u>Original</u>	<u>Final</u>		Final Budget Positive (Negative)
Revenues	\$0	\$0	\$0	\$0
Expenditures	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Excess of Revenues Over Expenditures</i>	0	0	0	0
Other Financing Uses				
Transfers Out	<u>(13,821)</u>	<u>(13,821)</u>	<u>0</u>	<u>13,821</u>
<i>Net Change in Fund Balance</i>	(13,821)	(13,821)	0	13,821
<i>Fund Balance Beginning of Year</i>	97,261	97,261	97,261	0
Prior Year Encumbrances Appropriated	<u>3,821</u>	<u>3,821</u>	<u>3,821</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$87,261</u></u>	<u><u>\$87,261</u></u>	<u><u>\$101,082</u></u>	<u><u>\$13,821</u></u>

Tuscarawas County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Dog and Kennel Fund
For the Year Ended December 31, 2010

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Charges for Services	\$210,790	\$210,790	\$198,684	(\$12,106)
Fines and Forfeitures	11,675	11,675	9,458	(2,217)
Contributions and Donations	4,000	4,000	2,986	(1,014)
Other	0	0	54	54
<i>Total Revenues</i>	226,465	226,465	211,182	(15,283)
Expenditures				
Current:				
Health:				
Dog and Kennel:				
Personal Services	156,929	137,655	135,702	1,953
Contractual Services	25,163	25,168	22,280	2,888
Materials and Supplies	31,182	35,182	33,838	1,344
Capital Outlay	3,550	3,550	1,802	1,748
Other	13,300	23,569	23,305	264
Total Dog and Kennel	230,124	225,124	216,927	8,197
Dog Pound Donation:				
Contractual Services	6,992	11,992	9,681	2,311
Materials and Supplies	1,000	1,000	0	1,000
Total Dog Pound Donation	7,992	12,992	9,681	3,311
<i>Total Expenditures</i>	238,116	238,116	226,608	11,508
<i>Net Change in Fund Balance</i>	(11,651)	(11,651)	(15,426)	(3,775)
<i>Fund Balance Beginning of Year</i>	54,437	54,437	54,437	0
Prior Year Encumbrances Appropriated	12,131	12,131	12,131	0
<i>Fund Balance End of Year</i>	\$54,917	\$54,917	\$51,142	(\$3,775)

Tuscarawas County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Delinquent Real Estate Collection Fund
For the Year Ended December 31, 2010

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with
	<u>Original</u>	<u>Final</u>		Final Budget Positive (Negative)
Revenues				
Charges for Services	\$128,650	\$128,650	\$130,545	\$1,895
Expenditures				
Current:				
General Government:				
Legislative and Executive:				
Delinquent Real Estate - Treasurer:				
Personal Services	74,828	74,828	56,334	18,494
Contractual Services	8,150	8,150	1,908	6,242
Materials and Supplies	6,182	2,201	1,481	720
Capital Outlay	4,000	4,000	0	4,000
Other	15,330	15,330	1,559	13,771
Total Delinquent Real Estate - Treasurer	108,490	104,509	61,282	43,227
Delinquent Real Estate - Prosecutor:				
Personal Services	86,348	90,329	88,513	1,816
<i>Total Expenditures</i>	194,838	194,838	149,795	45,043
<i>Net Change in Fund Balance</i>	(66,188)	(66,188)	(19,250)	46,938
<i>Fund Balance Beginning of Year</i>	216,529	216,529	216,529	0
Prior Year Encumbrances Appropriated	13,515	13,515	13,515	0
<i>Fund Balance End of Year</i>	<u>\$163,856</u>	<u>\$163,856</u>	<u>\$210,794</u>	<u>\$46,938</u>

Tuscarawas County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Aging Fund
For the Year Ended December 31, 2010

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Property Taxes	\$965,000	\$972,012	\$972,012	\$0
Intergovernmental	260,000	261,258	261,258	0
<i>Total Revenues</i>	1,225,000	1,233,270	1,233,270	0
Expenditures				
Current:				
Human Services:				
Senior Citizens Levy:				
Contractual Services	1,345,665	1,353,935	1,353,935	0
<i>Net Change in Fund Balance</i>	(120,665)	(120,665)	(120,665)	0
<i>Fund Balance Beginning of Year</i>	120,665	120,665	120,665	0
<i>Fund Balance End of Year</i>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>

Tuscarawas County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Growth Fund
For the Year Ended December 31, 2010

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with
	<u>Original</u>	<u>Final</u>		Final Budget Positive (Negative)
Revenues				
Intergovernmental	\$299,410	\$299,410	\$0	(\$299,410)
Other	27,917	27,917	27,917	0
<i>Total Revenues</i>	<u>327,327</u>	<u>327,327</u>	<u>27,917</u>	<u>(299,410)</u>
Expenditures				
Current:				
Public Works:				
Growth:				
Contractual Services	75,000	75,000	75,000	0
Other	2,500	2,500	2,500	0
<i>Total Expenditures</i>	<u>77,500</u>	<u>77,500</u>	<u>77,500</u>	<u>0</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	249,827	249,827	(49,583)	(299,410)
Other Financing Uses				
Advances Out	(428,129)	(449,371)	0	449,371
<i>Net Change in Fund Balance</i>	(178,302)	(199,544)	(49,583)	149,961
<i>Fund Balance Beginning of Year</i>	<u>1,032,153</u>	<u>1,032,153</u>	<u>1,032,153</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$853,851</u></u>	<u><u>\$832,609</u></u>	<u><u>\$982,570</u></u>	<u><u>\$149,961</u></u>

Tuscarawas County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Revolving Loan Fund
For the Year Ended December 31, 2010

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with
	<u>Original</u>	<u>Final</u>		Final Budget Positive (Negative)
Revenues				
Other	\$1,145	\$1,145	\$0	(\$1,145)
Expenditures				
Current:				
Public Works:				
Revolving Loan:				
Contractual Services	3,600	3,600	3,600	0
Other	42,300	42,300	0	42,300
<i>Total Expenditures</i>	<u>45,900</u>	<u>45,900</u>	<u>3,600</u>	<u>42,300</u>
<i>Excess of Revenues Under Expenditures</i>	(44,755)	(44,755)	(3,600)	41,155
Other Financing Sources				
Transfers In	55	55	55	0
<i>Net Change in Fund Balance</i>	(44,700)	(44,700)	(3,545)	41,155
<i>Fund Balance Beginning of Year</i>	<u>44,727</u>	<u>44,727</u>	<u>44,727</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$27</u></u>	<u><u>\$27</u></u>	<u><u>\$41,182</u></u>	<u><u>\$41,155</u></u>

Tuscarawas County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Community Development Block Grant Fund
For the Year Ended December 31, 2010

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with
	<u>Original</u>	<u>Final</u>		Final Budget Positive (Negative)
Revenues				
Intergovernmental	\$646,700	\$646,700	\$496,351	(\$150,349)
Other	44,962	44,962	15,881	(29,081)
<i>Total Revenues</i>	<u>691,662</u>	<u>691,662</u>	<u>512,232</u>	<u>(179,430)</u>
Expenditures				
Current:				
General Government:				
Legislative and Executive:				
Administration:				
Personal Services	2,000	0	0	0
Contractual Services	5,915	3,915	3,915	0
Other	2,000	0	0	0
Total General Government	9,915	3,915	3,915	0
Public Works:				
Community Development Program:				
Capital Outlay	415,972	346,272	338,544	7,728
Intergovernmental	355,939	433,639	431,775	1,864
<i>Total Expenditures</i>	<u>781,826</u>	<u>783,826</u>	<u>774,234</u>	<u>9,592</u>
<i>Excess of Revenues Under Expenditures</i>	<u>(90,164)</u>	<u>(92,164)</u>	<u>(262,002)</u>	<u>(169,838)</u>
Other Financing Sources (Uses)				
Transfers In	38	38	38	0
Transfers Out	(2,000)	0	0	0
<i>Total Other Financing Sources (Uses)</i>	<u>(1,962)</u>	<u>38</u>	<u>38</u>	<u>0</u>
<i>Net Change in Fund Balance</i>	(92,126)	(92,126)	(261,964)	(169,838)
<i>Fund Deficit Beginning of Year</i>	(22,488)	(22,488)	(22,488)	0
Prior Year Encumbrances Appropriated	166,226	166,226	166,226	0
<i>Fund Balance (Deficit) End of Year</i>	<u>\$51,612</u>	<u>\$51,612</u>	<u>(\$118,226)</u>	<u>(\$169,838)</u>

Tuscarawas County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Community Economic Development Fund
For the Year Ended December 31, 2010

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Intergovernmental	\$51,800	\$51,800	\$0	(\$51,800)
Charges for Services	2,100	2,100	20,266	18,166
Other	12,500	12,500	28	(12,472)
<i>Total Revenues</i>	66,400	66,400	20,294	(46,106)
Expenditures				
Current:				
Public Works:				
Community Development:				
Personal Services	150,434	147,734	146,658	1,076
Contractual Services	5,805	5,555	4,414	1,141
Materials and Supplies	5,020	5,020	5,007	13
Capital Outlay	1,326	4,276	3,909	367
<i>Total Expenditures</i>	162,585	162,585	159,988	2,597
<i>Excess of Revenues Under Expenditures</i>	(96,185)	(96,185)	(139,694)	(43,509)
Other Financing Sources				
Transfers In	87,725	87,725	87,725	0
<i>Net Change in Fund Balance</i>	(8,460)	(8,460)	(51,969)	(43,509)
<i>Fund Balance Beginning of Year</i>	78,079	78,079	78,079	0
Prior Year Encumbrances Appropriated	5,760	5,760	5,760	0
<i>Fund Balance End of Year</i>	\$75,379	\$75,379	\$31,870	(\$43,509)

Tuscarawas County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Enterprise Zone Fund
For the Year Ended December 31, 2010

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Charges for Services	\$2,100	\$2,100	\$2,000	(\$100)
Other	165	165	0	(165)
<i>Total Revenues</i>	2,265	2,265	2,000	(265)
Expenditures				
Current:				
Public Works:				
Enterprise Zone:				
Contractual Services	2,265	2,265	2,150	115
<i>Net Change in Fund Balance</i>	0	0	(150)	(150)
<i>Fund Deficit Beginning of Year</i>	(165)	(165)	(165)	0
Prior Year Encumbrances Appropriated	165	165	165	0
<i>Fund Balance (Deficit) End of Year</i>	<u>\$0</u>	<u>\$0</u>	<u>(\$150)</u>	<u>(\$150)</u>

Tuscarawas County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Community Corrections Grant Fund
For the Year Ended December 31, 2010

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with
	<u>Original</u>	<u>Final</u>		Final Budget Positive (Negative)
Revenues				
Intergovernmental	\$58,367	\$96,470	\$96,470	\$0
Expenditures				
Current:				
Public Safety:				
Community Corrections:				
Personal Services	54,639	56,606	56,606	0
Contractual Services	364	3	0	3
Materials and Supplies	3,250	3,250	3,199	51
Capital Outlay	0	35,994	35,994	0
<i>Total Expenditures</i>	<u>58,253</u>	<u>95,853</u>	<u>95,799</u>	<u>54</u>
<i>Excess of Revenues Over Expenditures</i>	114	617	671	54
Other Financing Uses				
Advance Out	0	(502)	(502)	0
<i>Net Change in Fund Balance</i>	114	115	169	54
<i>Fund Balance Beginning of Year</i>	24,863	24,863	24,863	0
Prior Year Encumbrances Appropriated	364	364	364	0
<i>Fund Balance End of Year</i>	<u>\$25,341</u>	<u>\$25,342</u>	<u>\$25,396</u>	<u>\$54</u>

Tuscarawas County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Drug Task Force Fund
For the Year Ended December 31, 2010

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with
	<u>Original</u>	<u>Final</u>		Final Budget Positive (Negative)
Revenues				
Contributions and Donations	\$8,000	\$13,149	\$13,850	\$701
Expenditures				
Current:				
General Government:				
Drug Task Force:				
Other	<u>2,851</u>	<u>8,000</u>	<u>5,000</u>	<u>3,000</u>
<i>Net Change in Fund Balance</i>	5,149	5,149	8,850	3,701
<i>Fund Balance Beginning of Year</i>	<u>2,769</u>	<u>2,769</u>	<u>2,769</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$7,918</u></u>	<u><u>\$7,918</u></u>	<u><u>\$11,619</u></u>	<u><u>\$3,701</u></u>

Tuscarawas County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Felony Delinquent Care Fund
For the Year Ended December 31, 2010

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Intergovernmental	\$150,000	\$150,000	\$142,279	(\$7,721)
Charges for Services	400	400	1,557	1,157
Other	50,000	50,000	974	(49,026)
<i>Total Revenues</i>	200,400	200,400	144,810	(55,590)
Expenditures				
Current:				
Public Safety:				
Felony Delinquent Care:				
Personal Services	107,229	107,918	65,419	42,499
Contractual Services	155,942	155,253	145,713	9,540
Materials and Supplies	6,336	6,336	2,789	3,547
Capital Outlay	21,642	21,642	18,234	3,408
<i>Total Expenditures</i>	291,149	291,149	232,155	58,994
<i>Net Change in Fund Balance</i>	(90,749)	(90,749)	(87,345)	3,404
<i>Fund Balance Beginning of Year</i>	180,235	180,235	180,235	0
Prior Year Encumbrances Appropriated	12,781	12,781	12,781	0
<i>Fund Balance End of Year</i>	\$102,267	\$102,267	\$105,671	\$3,404

Tuscarawas County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Sheriff Concealed Handgun License Fund
For the Year Ended December 31, 2010

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with
	<u>Original</u>	<u>Final</u>		Final Budget Positive (Negative)
Revenues				
Charges for Services	\$24,000	\$24,000	\$27,999	\$3,999
Expenditures				
Current:				
Public Safety:				
Sheriff Concealed Handgun License:				
Personal Services	19,959	19,709	0	19,709
Contractual Services	22,278	21,473	16,177	5,296
Materials and Supplies	750	1,000	882	118
Capital Outlay	0	805	788	17
<i>Total Expenditures</i>	<u>42,987</u>	<u>42,987</u>	<u>17,847</u>	<u>25,140</u>
<i>Net Change in Fund Balance</i>	(18,987)	(18,987)	10,152	29,139
<i>Fund Balance Beginning of Year</i>	30,560	30,560	30,560	0
Prior Year Encumbrances Appropriated	<u>2,228</u>	<u>2,228</u>	<u>2,228</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$13,801</u></u>	<u><u>\$13,801</u></u>	<u><u>\$42,940</u></u>	<u><u>\$29,139</u></u>

Tuscarawas County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Victim Assistance Fund
For the Year Ended December 31, 2010

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Intergovernmental	\$32,974	\$32,974	\$29,310	(\$3,664)
Expenditures				
Current:				
Public Safety:				
Victim Assistance:				
Personal Services	50,035	47,763	47,359	404
Contractual Services	4,698	6,773	3,629	3,144
Materials and Supplies	900	1,155	1,117	38
Capital Outlay	1,400	1,400	1,400	0
Other	255	197	197	0
<i>Total Expenditures</i>	57,288	57,288	53,702	3,586
<i>Excess of Revenues Under Expenditures</i>	(24,314)	(24,314)	(24,392)	(78)
Other Financing Sources				
Transfers In	19,031	19,031	19,031	0
<i>Net Change in Fund Balance</i>	(5,283)	(5,283)	(5,361)	(78)
<i>Fund Balance Beginning of Year</i>	8,096	8,096	8,096	0
Prior Year Encumbrances Appropriated	2,200	2,200	2,200	0
<i>Fund Balance End of Year</i>	\$5,013	\$5,013	\$4,935	(\$78)

Tuscarawas County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Jail Diversion Fund
For the Year Ended December 31, 2010

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with
	<u>Original</u>	<u>Final</u>		Final Budget Positive (Negative)
Revenues				
Intergovernmental	\$65,837	\$69,111	\$70,837	\$1,726
Other	1,726	1,726	0	(1,726)
<i>Total Revenues</i>	<u>67,563</u>	<u>70,837</u>	<u>70,837</u>	<u>0</u>
Expenditures				
Current:				
Public Safety:				
Jail Diversion:				
Personal Services	60,063	63,337	60,151	3,186
Contractual Services	187	187	0	187
Materials and Supplies	2,500	2,500	2,500	0
<i>Total Expenditures</i>	<u>62,750</u>	<u>66,024</u>	<u>62,651</u>	<u>3,373</u>
<i>Excess of Revenues Over Expenditures</i>	<u>4,813</u>	<u>4,813</u>	<u>8,186</u>	<u>3,373</u>
Other Financing Sources (Uses)				
Advance In	0	0	5,100	5,100
Advance Out	0	0	(7,437)	(7,437)
<i>Total Other Financing Sources (Uses)</i>	<u>0</u>	<u>0</u>	<u>(2,337)</u>	<u>(2,337)</u>
<i>Net Change in Fund Balance</i>	4,813	4,813	5,849	1,036
<i>Fund Deficit Beginning of Year</i>	(1,726)	(1,726)	(1,726)	0
Prior Year Encumbrances Appropriated	187	187	187	0
<i>Fund Balance End of Year</i>	<u><u>\$3,274</u></u>	<u><u>\$3,274</u></u>	<u><u>\$4,310</u></u>	<u><u>\$1,036</u></u>

Tuscarawas County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Sheriff's Continued Professional Training Fund
For the Year Ended December 31, 2010

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Intergovernmental	\$1,400	\$1,520	\$1,520	\$0
Other	0	0	339	339
<i>Total Revenues</i>	1,400	1,520	1,859	339
Expenditures				
Current:				
Public Safety:				
Sheriff:				
Personal Services	3,459	3,459	1,713	1,746
Contractual Services	3,380	3,500	2,885	615
<i>Total Expenditures</i>	6,839	6,959	4,598	2,361
<i>Net Change in Fund Balance</i>	(5,439)	(5,439)	(2,739)	2,700
<i>Fund Balance Beginning of Year</i>	5,262	5,262	5,262	0
Prior Year Encumbrances Appropriated	1,459	1,459	1,459	0
<i>Fund Balance End of Year</i>	\$1,282	\$1,282	\$3,982	\$2,700

Tuscarawas County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Indigent Drivers Alcohol Fund
For the Year Ended December 31, 2010

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Intergovernmental	\$150	\$150	\$5,757	\$5,607
Fines and Forfeitures	10,000	10,000	5,904	(4,096)
Charges for Services	300	300	250	(50)
<i>Total Revenues</i>	10,450	10,450	11,911	1,461
Expenditures				
Current:				
General Government -				
Judicial:				
Indigent Drivers:				
Contractual Services	14,451	14,451	11,800	2,651
<i>Net Change in Fund Balance</i>	(4,001)	(4,001)	111	4,112
<i>Fund Balance Beginning of Year</i>	14,313	14,313	14,313	0
<i>Fund Balance End of Year</i>	\$10,312	\$10,312	\$14,424	\$4,112

Tuscarawas County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Special Activities D. D. S. Fund
For the Year Ended December 31, 2010

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with
	<u>Original</u>	<u>Final</u>		Final Budget Positive (Negative)
Revenues				
Intergovernmental	\$5,000	\$5,000	\$0	(\$5,000)
Other	59,977	59,977	61,405	1,428
<i>Total Revenues</i>	<u>64,977</u>	<u>64,977</u>	<u>61,405</u>	<u>(3,572)</u>
Expenditures				
Current:				
Health:				
Special Activities D.D.S.:				
Contractual Services	126,204	126,204	95,392	30,812
Other	34,000	34,000	7,946	26,054
<i>Total Expenditures</i>	<u>160,204</u>	<u>160,204</u>	<u>103,338</u>	<u>56,866</u>
<i>Excess of Revenues Under Expenditures</i>	(95,227)	(95,227)	(41,933)	53,294
Other Financing Sources				
Transfers In	55,000	55,000	0	(55,000)
<i>Net Change in Fund Balance</i>	(40,227)	(40,227)	(41,933)	(1,706)
<i>Fund Balance Beginning of Year</i>	120,025	120,025	120,025	0
Prior Year Encumbrances Appropriated	28,204	28,204	28,204	0
<i>Fund Balance End of Year</i>	<u>\$108,002</u>	<u>\$108,002</u>	<u>\$106,296</u>	<u>(\$1,706)</u>

Tuscarawas County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Legal Research Fund
For the Year Ended December 31, 2010

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with
	<u>Original</u>	<u>Final</u>		Final Budget Positive (Negative)
Revenues				
Charges for Services	\$17,500	\$17,500	\$17,689	\$189
Expenditures				
Current:				
General Government - Judicial:				
Legal Research:				
Contractual Services	11,090	11,090	8,965	2,125
Capital Outlay	8,500	8,500	5,131	3,369
<i>Total Expenditures</i>	<u>19,590</u>	<u>19,590</u>	<u>14,096</u>	<u>5,494</u>
<i>Net Change in Fund Balance</i>	(2,090)	(2,090)	3,593	5,683
<i>Fund Balance Beginning of Year</i>	<u>9,933</u>	<u>9,933</u>	<u>9,933</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$7,843</u></u>	<u><u>\$7,843</u></u>	<u><u>\$13,526</u></u>	<u><u>\$5,683</u></u>

Tuscarawas County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Indigent Guardianship Fund
For the Year Ended December 31, 2010

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with
	<u>Original</u>	<u>Final</u>		Final Budget Positive (Negative)
Revenues				
Charges for Services	\$14,000	\$14,000	\$11,724	(\$2,276)
Expenditures				
Current:				
Human Services:				
Indigent Guardianship:				
Personal Services	2,129	2,576	1,814	762
Contractual Services	14,876	13,681	7,186	6,495
Capital Outlay	0	148	148	0
Other	0	600	309	291
<i>Total Expenditures</i>	<u>17,005</u>	<u>17,005</u>	<u>9,457</u>	<u>7,548</u>
<i>Net Change in Fund Balance</i>	(3,005)	(3,005)	2,267	5,272
<i>Fund Balance Beginning of Year</i>	20,849	20,849	20,849	0
Prior Year Encumbrances Appropriated	<u>710</u>	<u>710</u>	<u>710</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$18,554</u></u>	<u><u>\$18,554</u></u>	<u><u>\$23,826</u></u>	<u><u>\$5,272</u></u>

Tuscarawas County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Recorder's Special Fund
For the Year Ended December 31, 2010

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Charges for Services	\$62,000	\$62,000	\$52,616	(\$9,384)
Expenditures				
Current:				
General Government -				
Legislative and Executive:				
Recorder:				
Contractual Services	80,744	80,744	67,108	13,636
Capital Outlay	10,135	10,135	9,135	1,000
<i>Total Expenditures</i>	90,879	90,879	76,243	14,636
<i>Net Change in Fund Balance</i>	(28,879)	(28,879)	(23,627)	5,252
<i>Fund Balance Beginning of Year</i>	21,211	21,211	21,211	0
Prior Year Encumbrances Appropriated	27,879	27,879	27,879	0
<i>Fund Balance End of Year</i>	\$20,211	\$20,211	\$25,463	\$5,252

Tuscarawas County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Enforcement and Education Fund
For the Year Ended December 31, 2010

	Budgeted Amounts		Actual	Variance with
	Original	Final		Final Budget Positive (Negative)
Revenues				
Fines and Forfeitures	\$0	\$0	\$650	\$650
Expenditures				
Current:				
Public Safety:				
Enforcement and Education:				
Contractual Services	730	730	0	730
<i>Net Change in Fund Balance</i>	(730)	(730)	650	1,380
<i>Fund Balance Beginning of Year</i>	794	794	794	0
<i>Fund Balance End of Year</i>	<u>\$64</u>	<u>\$64</u>	<u>\$1,444</u>	<u>\$1,380</u>

Tuscarawas County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Marriage License Special Fund
For the Year Ended December 31, 2010

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Charges for Services	\$19,750	\$21,417	\$21,417	\$0
Expenditures				
Current:				
Human Services:				
Public Assistance:				
Other	19,750	21,417	21,417	0
<i>Net Change in Fund Balance</i>	0	0	0	0
<i>Fund Balance Beginning of Year</i>	0	0	0	0
<i>Fund Balance End of Year</i>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>

Tuscarawas County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Southern District Probation Fund
For the Year Ended December 31, 2010

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with
	<u>Original</u>	<u>Final</u>		Final Budget Positive (Negative)
Revenues				
Charges for Services	\$41,500	\$41,500	\$40,987	(\$513)
Other	0	0	478	478
<i>Total Revenues</i>	<u>41,500</u>	<u>41,500</u>	<u>41,465</u>	<u>(35)</u>
Expenditures				
Current:				
General Government - Judicial:				
Southern District Probation:				
Personal Services	2,027	2,027	1,850	177
Contractual Services	12,208	12,209	9,563	2,646
Materials and Supplies	12,627	12,627	8,882	3,745
Capital Outlay	3,000	3,000	2,257	743
Total Southern District Probation	<u>29,862</u>	<u>29,863</u>	<u>22,552</u>	<u>7,311</u>
Special Probation:				
Personal Services	166,307	165,783	165,572	211
Contractual Services	12,529	12,003	11,717	286
Materials and Supplies	5,085	6,135	5,668	467
Total Special Probation	<u>183,921</u>	<u>183,921</u>	<u>182,957</u>	<u>964</u>
Probation Services:				
Personal Services	4,500	4,500	4,360	140
Contractual Services	0	1,500	1,500	0
Materials and Supplies	11,000	10,500	10,230	270
Capital Outlay	1,000	0	0	0
Total Probation Services	<u>16,500</u>	<u>16,500</u>	<u>16,090</u>	<u>410</u>
<i>Total Expenditures</i>	<u>230,283</u>	<u>230,284</u>	<u>221,599</u>	<u>8,685</u>
<i>Excess of Revenues Under Expenditures</i>	(188,783)	(188,784)	(180,134)	8,650
Other Financing Sources				
Transfers In	177,107	177,107	177,107	0
<i>Net Change in Fund Balance</i>	(11,676)	(11,677)	(3,027)	8,650
<i>Fund Balance Beginning of Year</i>	26,812	26,812	26,812	0
Prior Year Encumbrances Appropriated	5,650	5,650	5,650	0
<i>Fund Balance End of Year</i>	<u>\$20,786</u>	<u>\$20,785</u>	<u>\$29,435</u>	<u>\$8,650</u>

Tuscarawas County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Mediation Grant Fund
For the Year Ended December 31, 2010

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with
	<u>Original</u>	<u>Final</u>		Final Budget Positive (Negative)
Revenues				
Charges for Services	\$54,000	\$58,708	\$63,883	\$5,175
Expenditures				
Current:				
General Government - Judicial:				
Mediation:				
Personal Services	68,992	74,174	70,991	3,183
Capital Outlay	1,000	525	486	39
<i>Total Expenditures</i>	<u>69,992</u>	<u>74,699</u>	<u>71,477</u>	<u>3,222</u>
<i>Net Change in Fund Balance</i>	(15,992)	(15,991)	(7,594)	8,397
<i>Fund Balance Beginning of Year</i>	15,791	15,791	15,791	0
Prior Year Encumbrances Appropriated	<u>300</u>	<u>300</u>	<u>300</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$99</u></u>	<u><u>\$100</u></u>	<u><u>\$8,497</u></u>	<u><u>\$8,397</u></u>

Tuscarawas County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
County Court Special Projects Fund
For the Year Ended December 31, 2010

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with
	<u>Original</u>	<u>Final</u>		Final Budget Positive (Negative)
Revenues				
Fines and Forfeitures	\$62,000	\$65,170	\$72,786	\$7,616
Charges for Services	4,000	4,000	5,997	1,997
Other	0	0	485	485
<i>Total Revenues</i>	<u>66,000</u>	<u>69,170</u>	<u>79,268</u>	<u>10,098</u>
Expenditures				
Current:				
General Government - Judicial:				
County Court Special Projects:				
Personal Services	10,419	10,419	28	10,391
Contractual Services	21,338	25,338	21,006	4,332
Materials and Supplies	8,350	8,350	6,476	1,874
Capital Outlay	38,830	34,000	25,205	8,795
Other	23,530	27,530	20,879	6,651
<i>Total Expenditures</i>	<u>102,467</u>	<u>105,637</u>	<u>73,594</u>	<u>32,043</u>
<i>Net Change in Fund Balance</i>	(36,467)	(36,467)	5,674	42,141
<i>Fund Balance Beginning of Year</i>	86,031	86,031	86,031	0
Prior Year Encumbrances Appropriated	8,218	8,218	8,218	0
<i>Fund Balance End of Year</i>	<u><u>\$57,782</u></u>	<u><u>\$57,782</u></u>	<u><u>\$99,923</u></u>	<u><u>\$42,141</u></u>

Tuscarawas County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Juvenile Court Special Projects Fund
For the Year Ended December 31, 2010

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with
	<u>Original</u>	<u>Final</u>		Final Budget Positive (Negative)
Revenues				
Fines and Forfeitures	\$67,000	\$67,000	\$79,873	\$12,873
Expenditures				
Current:				
General Government -				
Judicial				
Juvenile Court:				
Personal Services	59,820	60,220	58,801	1,419
Contractual Services	15,347	11,847	11,006	841
Materials and Supplies	1,770	1,770	1,197	573
Capital Outlay	0	3,100	3,090	10
<i>Total Expenditures</i>	<u>76,937</u>	<u>76,937</u>	<u>74,094</u>	<u>2,843</u>
<i>Net Change in Fund Balance</i>	(9,937)	(9,937)	5,779	15,716
<i>Fund Balance Beginning of Year</i>	121,266	121,266	121,266	0
Prior Year Encumbrances Appropriated	<u>371</u>	<u>371</u>	<u>371</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$111,700</u></u>	<u><u>\$111,700</u></u>	<u><u>\$127,416</u></u>	<u><u>\$15,716</u></u>

Tuscarawas County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Common Pleas Special Projects Fund
For the Year Ended December 31, 2010

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with
	<u>Original</u>	<u>Final</u>		Final Budget Positive (Negative)
Revenues				
Charges for Services	\$45,000	\$49,727	\$59,074	\$9,347
Other	4,738	4,738	0	(4,738)
<i>Total Revenues</i>	<u>49,738</u>	<u>54,465</u>	<u>59,074</u>	<u>4,609</u>
Expenditures				
Current:				
General Government - Judicial:				
Common Pleas Special Projects:				
Contractual Services	40,000	53,200	43,289	9,911
Capital Outlay	39,806	31,333	17,889	13,444
<i>Total Expenditures</i>	<u>79,806</u>	<u>84,533</u>	<u>61,178</u>	<u>23,355</u>
<i>Net Change in Fund Balance</i>	(30,068)	(30,068)	(2,104)	27,964
<i>Fund Balance Beginning of Year</i>	29,795	29,795	29,795	0
Prior Year Encumbrances Appropriated	5,000	5,000	5,000	0
<i>Fund Balance End of Year</i>	<u><u>\$4,727</u></u>	<u><u>\$4,727</u></u>	<u><u>\$32,691</u></u>	<u><u>\$27,964</u></u>

Tuscarawas County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Juvenile Court Title IV-E Fund
For the Year Ended December 31, 2010

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with
	<u>Original</u>	<u>Final</u>		Final Budget Positive (Negative)
Revenues	\$0	\$0	\$0	\$0
Expenditures				
Current:				
General Government - Judicial:				
Juvenile Court:				
Capital Outlay	<u>1,633</u>	<u>1,633</u>	<u>0</u>	<u>1,633</u>
<i>Net Change in Fund Balance</i>	(1,633)	(1,633)	0	1,633
<i>Fund Balance Beginning of Year</i>	<u>1,633</u>	<u>1,633</u>	<u>1,633</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$0</u></u>	<u><u>\$0</u></u>	<u><u>\$1,633</u></u>	<u><u>\$1,633</u></u>

Tuscarawas County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Department of Treasury Seizure of Monies Fund
For the Year Ended December 31, 2010

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues	\$0	\$0	\$0	\$0
Expenditures	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Net Change in Fund Balance</i>	0	0	0	0
<i>Fund Balance Beginning of Year</i>	<u>29</u>	<u>29</u>	<u>29</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$29</u></u>	<u><u>\$29</u></u>	<u><u>\$29</u></u>	<u><u>\$0</u></u>

Tuscarawas County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Jury Administration Fund
For the Year Ended December 31, 2010

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with
	<u>Original</u>	<u>Final</u>		Final Budget Positive (Negative)
Revenues				
Contributions and Donations	\$1,035	\$1,035	\$1,151	\$116
Expenditures				
Current:				
General Government - Judicial				
Jury Administration:				
Contractual Services	500	370	343	27
Materials and Supplies	1,114	1,244	1,036	208
<i>Total Expenditures</i>	<u>1,614</u>	<u>1,614</u>	<u>1,379</u>	<u>235</u>
<i>Net Change in Fund Balance</i>	(579)	(579)	(228)	351
<i>Fund Balance Beginning of Year</i>	365	365	365	0
Prior Year Encumbrances Appropriated	<u>214</u>	<u>214</u>	<u>214</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$0</u></u>	<u><u>\$0</u></u>	<u><u>\$351</u></u>	<u><u>\$351</u></u>

Tuscarawas County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Joint Public Defender Fund
For the Year Ended December 31, 2010

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with
	<u>Original</u>	<u>Final</u>		Final Budget Positive (Negative)
Revenues				
Intergovernmental	\$72,638	\$72,638	\$69,803	(\$2,835)
Other	219,479	223,852	251,321	27,469
<i>Total Revenues</i>	<u>292,117</u>	<u>296,490</u>	<u>321,124</u>	<u>24,634</u>
Expenditures				
Current:				
General Government -				
Legislative and Executive:				
Joint Public Defender Commission:				
Personal Services	555,823	549,466	549,135	331
Contractual Services	72,704	87,751	84,557	3,194
Materials and Supplies	19,825	15,878	15,716	162
Capital Outlay	2,205	2,205	2,205	0
Other	1,100	730	723	7
<i>Total Expenditures</i>	<u>651,657</u>	<u>656,030</u>	<u>652,336</u>	<u>3,694</u>
<i>Excess of Revenues Under Expenditures</i>	(359,540)	(359,540)	(331,212)	28,328
Other Financing Sources				
Transfers In	271,595	271,595	271,595	0
<i>Net Change in Fund Balance</i>	(87,945)	(87,945)	(59,617)	28,328
<i>Fund Balance Beginning of Year</i>	71,513	71,513	71,513	0
Prior Year Encumbrances Appropriated	16,806	16,806	16,806	0
<i>Fund Balance End of Year</i>	<u>\$374</u>	<u>\$374</u>	<u>\$28,702</u>	<u>\$28,328</u>

Tuscarawas County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Help America Vote Act Grant Fund
For the Year Ended December 31, 2010

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Intergovernmental	\$1,787	\$2,464	\$2,464	\$0
Other	0	7,088	7,088	0
<i>Total Revenues</i>	1,787	9,552	9,552	0
Expenditures				
Current:				
General Government -				
Legislative and Executive:				
Board of Elections:				
Contractual Services	1,787	2,464	2,464	0
<i>Net Change in Fund Balance</i>	0	7,088	7,088	0
<i>Fund Balance Beginning of Year</i>	0	0	0	0
<i>Fund Balance End of Year</i>	\$0	\$7,088	\$7,088	\$0

Tuscarawas County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
County Court Interlock Monitor Fund
For the Year Ended December 31, 2010

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Intergovernmental	\$2,816	\$5,315	\$6,065	\$750
Expenditures				
Current:				
General Government - Judicial:				
Interlock Monitor:				
Contractual Services	1,817	4,316	4,104	212
<i>Net Change in Fund Balance</i>	999	999	1,961	962
<i>Fund Balance Beginning of Year</i>	0	0	0	0
<i>Fund Balance End of Year</i>	<u>\$999</u>	<u>\$999</u>	<u>\$1,961</u>	<u>\$962</u>

Tuscarawas County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Law Library Resource Fund
For the Year Ended December 31, 2010

	Budgeted Amounts		Actual	Variance with
	Original	Final		Final Budget Positive (Negative)
Revenues				
Fines and Forfeitures	\$162,000	\$162,000	\$124,109	(\$37,891)
Charges for Services	2,025	2,025	17,143	15,118
Contributions and Donations	48,793	48,793	74,050	25,257
Other	50	50	3,260	3,210
<i>Total Revenues</i>	212,868	212,868	218,562	5,694
Expenditures				
Current:				
General Government - Judicial:				
Law Library Resources:				
Personal Services	57,631	57,631	55,518	2,113
Contractual Services	50,900	61,674	47,726	13,948
Capital Outlay	27,027	27,027	25,336	1,691
Other	13,199	2,425	151	2,274
<i>Total Expenditures</i>	148,757	148,757	128,731	20,026
<i>Net Change in Fund Balance</i>	64,111	64,111	89,831	25,720
<i>Fund Balance Beginning of Year</i>	0	0	0	0
<i>Fund Balance End of Year</i>	\$64,111	\$64,111	\$89,831	\$25,720

Tuscarawas County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
General Obligation Bond Retirement Fund
For the Year Ended December 31, 2010

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with
	<u>Original</u>	<u>Final</u>		Final Budget Positive (Negative)
Revenues	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
Expenditures				
Debt Service:				
Principal Retirement	38,000	38,000	38,000	0
Interest and Fiscal Charges	<u>41,511</u>	<u>41,511</u>	<u>41,511</u>	<u>0</u>
<i>Total Expenditures</i>	<u>79,511</u>	<u>79,511</u>	<u>79,511</u>	<u>0</u>
<i>Excess of Revenues Under Expenditures</i>	(79,511)	(79,511)	(79,511)	0
Other Financing Sources				
Transfers In	<u>79,511</u>	<u>79,511</u>	<u>79,511</u>	<u>0</u>
<i>Net Change in Fund Balance</i>	0	0	0	0
<i>Fund Balance Beginning of Year</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$0</u></u>	<u><u>\$0</u></u>	<u><u>\$0</u></u>	<u><u>\$0</u></u>

Tuscarawas County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Permanent Improvement Fund
For the Year Ended December 31, 2010

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Other	\$7,000	\$7,000	\$4,608	(\$2,392)
Expenditures				
Capital Outlay	11,935	11,935	11,935	0
<i>Excess of Revenues Under Expenditures</i>	(4,935)	(4,935)	(7,327)	(2,392)
Other Financing Sources				
Transfers In	8,390	8,390	8,390	0
<i>Net Change in Fund Balance</i>	3,455	3,455	1,063	(2,392)
<i>Fund Balance Beginning of Year</i>	218,446	218,446	218,446	0
<i>Fund Balance End of Year</i>	<u>\$221,901</u>	<u>\$221,901</u>	<u>\$219,509</u>	<u>(\$2,392)</u>

Tuscarawas County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Permanent Improvement County Home Fund
For the Year Ended December 31, 2010

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues	\$0	\$0	\$0	\$0
Expenditures	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Excess of Revenues Over Expenditures</i>	0	0	0	0
Other Financing Uses				
Transfers Out	<u>(8,390)</u>	<u>(8,390)</u>	<u>(8,390)</u>	<u>0</u>
<i>Net Change in Fund Balance</i>	(8,390)	(8,390)	(8,390)	0
<i>Fund Balance Beginning of Year</i>	<u>8,390</u>	<u>8,390</u>	<u>8,390</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$0</u></u>	<u><u>\$0</u></u>	<u><u>\$0</u></u>	<u><u>\$0</u></u>

Tuscarawas County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Permanent Improvement D. D. S. Fund
For the Year Ended December 31, 2010

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues	\$0	\$0	\$0	\$0
Expenditures				
Capital Outlay	<u>2,094,633</u>	<u>2,369,633</u>	<u>2,345,012</u>	<u>24,621</u>
<i>Excess of Revenues Under Expenditures</i>	(2,094,633)	(2,369,633)	(2,345,012)	24,621
Other Financing Sources				
Transfers In	<u>325,000</u>	<u>600,000</u>	<u>600,000</u>	<u>0</u>
<i>Net Change in Fund Balance</i>	(1,769,633)	(1,769,633)	(1,745,012)	24,621
<i>Fund Balance Beginning of Year</i>	1,962,782	1,962,782	1,962,782	0
Prior Year Encumbrances Appropriated	<u>136</u>	<u>136</u>	<u>136</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$193,285</u></u>	<u><u>\$193,285</u></u>	<u><u>\$217,906</u></u>	<u><u>\$24,621</u></u>

Tuscarawas County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Capital Projects Fund
For the Year Ended December 31, 2010

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues				
Property Taxes	\$202,500	\$202,500	\$202,500	\$0
Rentals	7,500	7,500	7,500	0
Other	59,250	59,250	64,979	5,729
<i>Total Revenues</i>	269,250	269,250	274,979	5,729
Expenditures				
Capital Outlay	329,286	311,486	224,099	87,387
<i>Excess of Revenues Over (Under) Expenditures</i>	(60,036)	(42,236)	50,880	93,116
Other Financing Sources (Uses)				
Advances In	36,915	36,915	36,915	0
Advances Out	0	(17,800)	(17,800)	0
Transfers Out	(79,522)	(79,522)	(79,511)	11
<i>Total Other Financing Sources (Uses)</i>	(42,607)	(60,407)	(60,396)	11
<i>Net Change in Fund Balance</i>	(102,643)	(102,643)	(9,516)	93,127
<i>Fund Balance Beginning of Year</i>	785,801	785,801	785,801	0
Prior Year Encumbrances Appropriated	77,566	77,566	77,566	0
<i>Fund Balance End of Year</i>	<u>\$760,724</u>	<u>\$760,724</u>	<u>\$853,851</u>	<u>\$93,127</u>

Tuscarawas County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
County Building Improvement Fund
For the Year Ended December 31, 2010

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues	\$0	\$0	\$0	\$0
Expenditures				
Capital Outlay	<u>17,800</u>	<u>17,800</u>	<u>17,800</u>	<u>0</u>
<i>Excess of Revenues Under Expenditures</i>	<u>(17,800)</u>	<u>(17,800)</u>	<u>(17,800)</u>	<u>0</u>
Other Financing Sources				
General Obligation Bonds Issued	0	0	1,450,000	1,450,000
Advances In	<u>17,800</u>	<u>17,800</u>	<u>17,800</u>	<u>0</u>
<i>Total Other Financing Sources</i>	<u>17,800</u>	<u>17,800</u>	<u>1,467,800</u>	<u>1,450,000</u>
<i>Net Change in Fund Balance</i>	0	0	1,450,000	1,450,000
<i>Fund Balance Beginning of Year</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$0</u></u>	<u><u>\$0</u></u>	<u><u>\$1,450,000</u></u>	<u><u>\$1,450,000</u></u>

Tuscarawas County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Tech Park Fund
For the Year Ended December 31, 2010

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues				
Intergovernmental	\$48,548	\$48,548	\$7,145	(\$41,403)
Expenditures				
Capital Outlay	65,148	65,148	16,600	48,548
<i>Excess of Revenues Under Expenditures</i>	(16,600)	(16,600)	(9,455)	7,145
Other Financing Uses				
Advances Out	(299,410)	(299,410)	0	299,410
<i>Net Change in Fund Balance</i>	(316,010)	(316,010)	(9,455)	306,555
<i>Fund Balance Beginning of Year</i>	409,084	409,084	409,084	0
<i>Fund Balance End of Year</i>	<u>\$93,074</u>	<u>\$93,074</u>	<u>\$399,629</u>	<u>\$306,555</u>

Tuscarawas County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Issue II Grants Fund
For the Year Ended December 31, 2010

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues				
Intergovernmental	\$345,311	\$2,576,655	\$2,913,211	\$336,556
Expenditures				
Capital Outlay	<u>345,311</u>	<u>2,576,655</u>	<u>2,913,211</u>	<u>(336,556)</u>
<i>Net Change in Fund Balance</i>	0	0	0	0
<i>Fund Balance Beginning of Year</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$0</u></u>	<u><u>\$0</u></u>	<u><u>\$0</u></u>	<u><u>\$0</u></u>

Tuscarawas County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Hazardous Materials Equipment Fund
For the Year Ended December 31, 2010

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues	\$0	\$0	\$0	\$0
Expenditures				
Capital Outlay	<u>15,000</u>	<u>15,000</u>	<u>3,722</u>	<u>11,278</u>
<i>Excess of Revenues Under Expenditures</i>	(15,000)	(15,000)	(3,722)	11,278
Other Financing Sources				
Transfers In	<u>10,000</u>	<u>10,000</u>	<u>10,000</u>	<u>0</u>
<i>Net Change in Fund Balance</i>	(5,000)	(5,000)	6,278	11,278
<i>Fund Balance Beginning of Year</i>	<u>19,999</u>	<u>19,999</u>	<u>19,999</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$14,999</u></u>	<u><u>\$14,999</u></u>	<u><u>\$26,277</u></u>	<u><u>\$11,278</u></u>

Tuscarawas County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Court Computers Fund
For the Year Ended December 31, 2010

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues				
Charges for Services	\$94,000	\$97,474	\$110,656	\$13,182
Other	0	2,000	82	(1,918)
<i>Total Revenues</i>	94,000	99,474	110,738	11,264
Expenditures				
Capital Outlay	185,471	188,945	163,838	25,107
<i>Net Change in Fund Balance</i>	(91,471)	(89,471)	(53,100)	36,371
<i>Fund Balance Beginning of Year</i>	121,315	121,315	121,315	0
Prior Year Encumbrances Appropriated	50,401	50,401	50,401	0
<i>Fund Balance End of Year</i>	<u>\$80,245</u>	<u>\$82,245</u>	<u>\$118,616</u>	<u>\$36,371</u>

Tuscarawas County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Canal Fund
For the Year Ended December 31, 2010

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with
	<u>Original</u>	<u>Final</u>		Final Budget Positive (Negative)
Revenues				
Intergovernmental	\$20,000	\$20,000	\$0	(\$20,000)
Contributions and Donations	5,500	5,500	0	(5,500)
<i>Total Revenues</i>	25,500	25,500	0	(25,500)
Expenditures				
Capital Outlay	11,225	11,225	7,002	4,223
<i>Net Change in Fund Balance</i>	14,275	14,275	(7,002)	(21,277)
<i>Fund Balance Beginning of Year</i>	8,540	8,540	8,540	0
Prior Year Encumbrances Appropriated	3,425	3,425	3,425	0
<i>Fund Balance End of Year</i>	<u>\$26,240</u>	<u>\$26,240</u>	<u>\$4,963</u>	<u>(\$21,277)</u>

Tuscarawas County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Norma Johnson Nature Preserve Fund
For the Year Ended December 31, 2010

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with
	<u>Original</u>	<u>Final</u>		Final Budget Positive (Negative)
Revenues				
Rentals	\$6,500	\$6,500	\$348	(\$6,152)
Expenditures				
Capital Outlay	14,086	14,086	10,517	3,569
<i>Excess of Revenues Under Expenditures</i>	(7,586)	(7,586)	(10,169)	(2,583)
Other Financing Sources				
Transfers In	0	0	4,810	4,810
<i>Net Change in Fund Balance</i>	(7,586)	(7,586)	(5,359)	2,227
<i>Fund Balance Beginning of Year</i>	43,541	43,541	43,541	0
Prior Year Encumbrances Appropriated	586	586	586	0
<i>Fund Balance End of Year</i>	<u>\$36,541</u>	<u>\$36,541</u>	<u>\$38,768</u>	<u>\$2,227</u>

Tuscarawas County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Commissioners Parks and Recreation Fund
For the Year Ended December 31, 2010

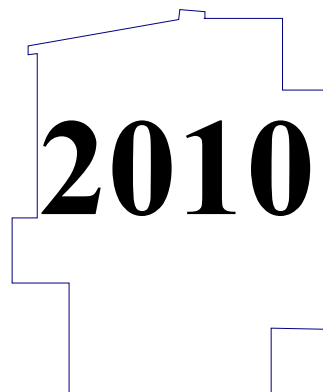
	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues				
Other	\$500	\$500	\$660	\$160
Expenditures				
Capital Outlay	10,076	10,076	9,576	500
<i>Excess of Revenues Under Expenditures</i>	(9,576)	(9,576)	(8,916)	660
Other Financing Sources				
Transfers In	5,000	5,000	5,000	0
<i>Net Change in Fund Balance</i>	(4,576)	(4,576)	(3,916)	660
<i>Fund Balance Beginning of Year</i>	9,307	9,307	9,307	0
<i>Fund Balance End of Year</i>	<u>\$4,731</u>	<u>\$4,731</u>	<u>\$5,391</u>	<u>\$660</u>

Tuscarawas County, Ohio
Schedule of Revenues, Expenses and Changes
In Fund Equity - Budget (Non-GAAP Basis) and Actual
Self Insurance Fund
For the Year Ended December 31, 2010

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>		
Revenues				
Charges for Services	\$5,850,000	\$5,850,000	\$5,256,302	(\$593,698)
Expenses				
Personal Services	34,241	34,241	18,548	15,693
Contractual Services	543,000	543,000	537,686	5,314
Claims	4,680,000	4,680,000	4,445,230	234,770
<i>Total Expenses</i>	<u>5,257,241</u>	<u>5,257,241</u>	<u>5,001,464</u>	<u>255,777</u>
<i>Excess of Revenues Over Expenses Before Advances</i>	592,759	592,759	254,838	(337,921)
Advances Out	<u>(200,000)</u>	<u>(200,000)</u>	<u>(200,000)</u>	<u>0</u>
<i>Net Change in Fund Equity</i>	392,759	392,759	54,838	(337,921)
<i>Fund Equity Beginning of Year</i>	1,497,230	1,497,230	1,497,230	0
Prior Year Encumbrances Appropriated	<u>18,000</u>	<u>18,000</u>	<u>18,000</u>	<u>0</u>
<i>Fund Equity End of Year</i>	<u><u>\$1,907,989</u></u>	<u><u>\$1,907,989</u></u>	<u><u>\$1,570,068</u></u>	<u><u>(\$337,921)</u></u>

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Tuscarawas County, Ohio Comprehensive Annual Financial Report



**Prepared by the
Tuscarawas County
Auditor's Office**

**LARRY LINDBERG
Tuscarawas County Auditor**

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Statistical Section

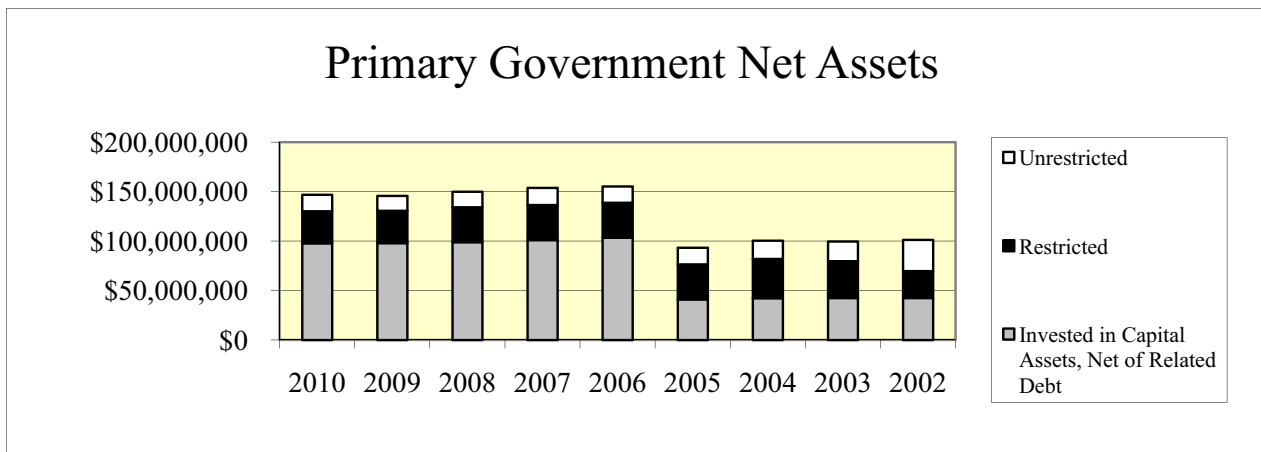
This part of the Tuscarawas County, Ohio's Comprehensive Annual Financial Report presents detailed information as a context for understanding what the information in the financial statements, note disclosures, and required supplementary information says about the County's overall financial health.

<u>Contents</u>	<u>Page(s)</u>
Financial Trends These schedules contain trend information to help the reader understand how the County's financial position has changed over time.	S2-S13
Revenue Capacity These schedules contain information to help the reader understand and assess the factors affecting the County's ability to generate its most significant local revenue source, property tax.	S14-S37
Debt Capacity These schedules present information to help the reader assess the affordability of the County's current levels of outstanding debt and the County's ability to issue additional debt in the future.	S38-S43
Economic and Demographic Information These schedules offer economic and demographic indicators to help the reader understand the environment within which the County's financial activities take place and to provide information that facilitates comparisons of financial information over time and among governments.	S44-S45
Operating Information These schedules contain service and infrastructure data to help the reader understand how the information in the County's financial report relates to the services the County provides and the activities it performs.	S46-S57

Sources: Unless otherwise noted, the information in these schedules is derived from the Comprehensive Annual Financial Reports for the relevant year. The County implemented GASB Statement 34 in 2002; schedules presenting government-wide information include information beginning in that year.

Tuscarawas County, Ohio
Net Assets by Component
Last Nine Years
(accrual basis of accounting)

	2010	2009	2008	2007	2006 (1)
Governmental Activities:					
Invested in Capital Assets, Net of Related Debt	\$79,311,944	\$79,889,424	\$81,379,277	\$83,794,918	\$86,182,706
Restricted for:					
Capital Projects	5,827,681	7,495,789	8,111,710	8,423,652	8,481,557
Debt Service	0	0	0	0	24,784
Other Purposes	26,665,023	25,284,622	27,102,522	27,018,408	26,797,462
Unrestricted	<u>15,204,958</u>	<u>13,564,677</u>	<u>14,381,387</u>	<u>15,277,925</u>	<u>14,339,767</u>
Total Governmental Activities Net Assets	<u>127,009,606</u>	<u>126,234,512</u>	<u>130,974,896</u>	<u>134,514,903</u>	<u>135,826,276</u>
Business-type Activities:					
Invested in Capital Assets, Net of Related Debt	18,447,525	18,046,287	17,616,471	17,280,663	17,265,407
Unrestricted	<u>1,323,763</u>	<u>1,475,258</u>	<u>1,314,085</u>	<u>1,939,895</u>	<u>2,185,970</u>
Total Business-type Activities Net Assets	<u>19,771,288</u>	<u>19,521,545</u>	<u>18,930,556</u>	<u>19,220,558</u>	<u>19,451,377</u>
Primary Government:					
Invested in Capital Assets, Net of Related Debt	97,759,469	97,935,711	98,995,748	101,075,581	103,448,113
Restricted	32,492,704	32,780,411	35,214,232	35,442,060	35,303,803
Unrestricted	<u>16,528,721</u>	<u>15,039,935</u>	<u>15,695,472</u>	<u>17,217,820</u>	<u>16,525,737</u>
Total Primary Government Net Assets	<u>\$146,780,894</u>	<u>\$145,756,057</u>	<u>\$149,905,452</u>	<u>\$153,735,461</u>	<u>\$155,277,653</u>



(1) In 2006, the County recorded infrastructure acquired prior to 2001.

Notes:

* The County first began reporting on a full accrual basis in 2002.

Source: Tuscarawas County Auditor

2005	2004	2003	2002
\$27,865,630	\$28,679,529	\$29,257,632	\$29,028,751
6,941,115	11,022,709	10,790,813	971,366
0	0	0	0
28,541,227	28,646,377	26,297,456	26,124,048
<u>14,316,656</u>	<u>15,923,343</u>	<u>17,254,267</u>	<u>28,774,870</u>
<u>77,664,628</u>	<u>84,271,958</u>	<u>83,600,168</u>	<u>84,899,035</u>
13,188,633	13,612,345	13,337,852	13,558,045
<u>2,383,311</u>	<u>2,461,012</u>	<u>2,656,785</u>	<u>2,699,999</u>
<u>15,571,944</u>	<u>16,073,357</u>	<u>15,994,637</u>	<u>16,258,044</u>
41,054,263	42,291,874	42,595,484	42,586,796
35,482,342	39,669,086	37,088,269	27,095,414
<u>16,699,967</u>	<u>18,384,355</u>	<u>19,911,052</u>	<u>31,474,869</u>
<u>\$93,236,572</u>	<u>\$100,345,315</u>	<u>\$99,594,805</u>	<u>\$101,157,079</u>

Tuscarawas County, Ohio
Changes in Net Assets
Last Nine Years
(accrual basis of accounting)

	2010	2009	2008	2007
Expenses				
Governmental Activities:				
General Government:				
Legislative and Executive - Primary Government	\$6,891,333	\$7,395,946	\$7,020,515	\$6,872,159
Legislative and Executive - External Portion	1,371,485	1,494,878	1,312,027	1,493,238
Legislative and Executive - Intergovernmental	406,504	489,304	521,875	701,778
Judicial	4,358,468	4,348,343	4,586,690	4,135,804
Judicial - Intergovernmental	26,256	0	0	0
Public Safety - Primary Government	7,530,350	7,486,413	7,674,163	7,167,785
Public Safety - Intergovernmental	1,286,483	1,461,666	1,349,907	1,741,028
Public Works - Primary Government	11,326,039	9,983,828	8,898,652	11,573,341
Public Works - Intergovernmental	416,829	0	0	0
Health - Primary Government	8,256,963	8,642,859	8,592,670	7,139,445
Health - Intergovernmental	0	0	0	64,970
Human Services	14,019,800	16,821,981	19,985,105	19,426,267
Human Services - Intergovernmental	3,065	0	0	0
Conservation and Recreation	373,642	374,199	408,830	446,323
Intergovernmental	0	0	0	0
Internal Service Fund - External Portion	0	0	0	0
Debt Service				
Interest and Fiscal Charges	39,401	47,832	23,274	55,358
<i>Total Governmental Activities Expenses</i>	<u>56,306,618</u>	<u>58,547,249</u>	<u>60,373,708</u>	<u>60,817,496</u>
Business-type Activities:				
Sewer	1,801,650	1,967,910	1,430,717	1,420,808
Water	874,637	790,582	990,756	811,540
<i>Total Business-type Activities Expenses</i>	<u>2,676,287</u>	<u>2,758,492</u>	<u>2,421,473</u>	<u>2,232,348</u>
<i>Total Primary Government Expenses</i>	<u>58,982,905</u>	<u>61,305,741</u>	<u>62,795,181</u>	<u>63,049,844</u>
Program Revenues				
Governmental Activities:				
Charges for Services				
General Government:				
Legislative and Executive - Primary Government	2,559,358	2,714,589	2,476,674	2,325,790
Legislative and Executive - External Portion	1,450,997	1,613,586	1,533,633	1,504,885
Legislative and Executive - Intergovernmental	54,356	72,155	65,644	100,229
Judicial	1,309,309	1,232,235	1,127,212	1,097,885
Judicial - Intergovernmental	3,511	0	0	0
Public Safety - Primary Government	577,471	599,141	601,700	539,838
Public Safety - Intergovernmental	172,023	215,542	169,798	248,656
Public Works - Primary Government	389,590	308,719	339,571	571,509
Public Works - Intergovernmental	55,736	0	0	0
Health - Primary Government	246,498	343,125	357,927	291,705
Health - Intergovernmental	0	0	0	9,279
Human Services	723,274	560,522	769,323	718,705
Human Services - Intergovernmental	410	0	0	0
Conservation and Recreation	71,819	96,239	79,665	89,913
Intergovernmental	0	0	0	0
Operating Grants and Contributions				
General Government:				
Legislative and Executive - Primary Government	106,592	82,732	143,591	455,064
Legislative and Executive - Intergovernmental	58,009	1,457	100,832	73,575
Judicial	87,767	4,300	3,731	3,131
Judicial - Intergovernmental	3,747	0	0	0
Public Safety - Primary Government	502,819	535,015	564,843	709,161
Public Safety - Intergovernmental	183,584	4,351	260,818	182,532
Public Works - Primary Government	7,178,542	4,465,979	6,325,561	5,747,169
Public Works - Intergovernmental	59,484	0	0	0
Health - Primary Government	2,640	10,517	5,896	2,695,745
Health - Intergovernmental	0	0	0	6,812
Human Services	10,109,041	11,298,451	13,274,021	14,314,370
Human Services - Intergovernmental	437	0	0	0
Conservation and Recreation	75	27	8	318
Intergovernmental	0	0	0	0
Capital Grants and Contributions				
Public Safety	0	0	0	10,000
Public Works	2,920,356	2,020,824	111,074	1,330,958
Health	0	0	0	0
Human Services	0	0	0	0
Conservation and Recreation	0	0	0	0
<i>Total Governmental Activities Program Revenues</i>	<u>\$28,827,445</u>	<u>\$26,179,506</u>	<u>\$28,311,522</u>	<u>\$33,027,229</u>

2006	2005	2004	2003	2002
\$8,366,047	\$7,652,381	\$6,583,677	\$6,588,204	\$6,639,887
1,431,812	1,335,552	1,300,728	0	0
564,920	586,334	248,893	0	0
3,586,963	3,973,818	3,894,157	3,754,557	3,621,093
0	0	0	0	0
2,254,897	10,000,680	7,543,942	7,926,398	7,275,708
1,320,264	1,370,311	581,683	0	0
7,432,184	8,146,786	7,099,813	6,740,743	7,573,815
350,562	363,851	154,451	0	0
7,209,384	7,199,477	7,040,376	0	0
14,480	15,028	6,379	6,274,549	6,719,575
19,072,385	17,959,071	15,874,934	16,878,484	14,943,366
0	0	0	0	0
498,085	655,266	611,468	127,694	186,159
0	0	0	1,093,361	1,416,722
0	0	0	1,254,224	1,093,193
48,860	7,070	11,099	14,461	11,451
<u>52,150,843</u>	<u>59,265,625</u>	<u>50,951,600</u>	<u>50,652,675</u>	<u>49,480,969</u>
1,709,095	1,764,347	1,310,349	1,342,352	1,293,836
719,922	801,135	728,558	770,257	625,938
<u>2,429,017</u>	<u>2,565,482</u>	<u>2,038,907</u>	<u>2,112,609</u>	<u>1,919,774</u>
<u>54,579,860</u>	<u>61,831,107</u>	<u>52,990,507</u>	<u>52,765,284</u>	<u>51,400,743</u>
2,900,230	2,954,309	3,096,839	4,445,668	4,466,521
1,346,148	1,151,851	1,248,134	0	0
5,645	6,119	6,073	0	0
1,101,699	857,731	862,667	912,857	860,748
0	0	0	0	0
490,797	438,959	247,561	178,253	155,175
13,193	14,299	14,192	0	0
581,924	495,005	434,094	330,111	1,094,795
3,503	3,797	3,768	0	0
188,805	176,037	157,530	141,748	143,752
145	157	156	0	0
629,067	664,928	669,066	611,156	522,494
0	0	0	0	0
8,743	7,632	5,233	4,355	2,748
0	0	0	24,186	27,342
436,474	454,329	61,954	225,320	115,789
8,895	0	0	0	0
133,875	160,942	226,553	290,342	204,860
0	0	0	0	0
446,000	349,247	306,040	291,600	310,215
20,790	0	0	0	0
6,984,649	5,517,724	8,129,292	4,985,024	5,846,814
5,520	0	0	0	0
2,711,479	2,368,942	1,952,649	2,671,215	2,639,180
228	0	0	0	0
12,561,434	11,313,346	9,570,957	10,887,621	9,633,908
0	0	0	0	0
0	0	0	0	0
0	0	0	0	26,619
10,000	0	11,001	82,922	31,976
1,027,728	603,569	584,813	538,637	905,900
0	0	0	111,475	119,475
0	0	3,000	8,055	0
0	82,845	150,816	130,501	20,458
<u>\$31,616,971</u>	<u>\$27,621,768</u>	<u>\$27,742,388</u>	<u>\$26,871,046</u>	<u>\$27,128,769</u>

(continued)

Tuscarawas County, Ohio
Changes in Net Assets (continued)
Last Nine Years
(accrual basis of accounting)

	2010	2009	2008	2007
Business-type Activities:				
Charges for Services				
Sewer	\$1,423,766	\$1,519,765	\$1,426,150	\$1,161,117
Water	680,141	644,151	641,190	659,673
Operating Grants and Contributions	770,855	1,170,218	22,807	179,154
Capital Grants and Contributions	0	0	0	0
<i>Total Business-type Activities Program Revenues</i>	<u>2,874,762</u>	<u>3,334,134</u>	<u>2,090,147</u>	<u>1,999,944</u>
Net (Expense)/Revenue				
Governmental Activities	(27,479,173)	(32,367,743)	(32,062,186)	(27,790,267)
Business-type Activities	198,475	575,642	(331,326)	(232,404)
<i>Total Primary Government Net (Expense)/Revenue</i>	<u>(27,280,698)</u>	<u>(31,792,101)</u>	<u>(32,393,512)</u>	<u>(28,022,671)</u>
General Revenues				
Governmental Activities				
Property Taxes Levied for:				
General Purposes	3,610,729	3,748,746	3,825,862	3,848,506
Special Revenue	5,587,037	5,710,276	5,850,032	6,161,762
Capital Projects	202,500	0	0	0
Permissive Sales Tax Levied for:				
General Purposes	9,115,316	8,545,688	9,428,769	9,491,461
Intergovernmental	7,295,558	7,399,494	5,983,060	2,702,419
Interest	364,715	897,605	1,853,397	3,003,932
Miscellaneous	2,078,412	1,325,550	1,581,059	1,270,814
<i>Total Governmental Activities</i>	<u>28,254,267</u>	<u>27,627,359</u>	<u>28,522,179</u>	<u>26,478,894</u>
Business-type Activities:				
Miscellaneous	51,268	15,347	41,324	1,585
<i>Total Primary Government</i>	<u>28,305,535</u>	<u>27,642,706</u>	<u>28,563,503</u>	<u>26,480,479</u>
Change in Net Assets				
Governmental Activities	775,094	(4,740,384)	(3,540,007)	(1,311,373)
Business-type Activities	249,743	590,989	(290,002)	(230,819)
<i>Total Primary Government Change in Net Assets</i>	<u>\$1,024,837</u>	<u>(\$4,149,395)</u>	<u>(\$3,830,009)</u>	<u>(\$1,542,192)</u>

Note: Prior to 2004, Intergovernmental and Internal Service Fund - External Portion were not broken out between functions.

2006	2005	2004	2003	2002
\$1,099,750	\$1,126,798	\$1,044,090	\$1,109,242	\$983,994
669,509	614,791	639,597	650,850	622,709
21,881	304,205	340,804	0	0
0	0	0	0	19,115
<u>1,791,140</u>	<u>2,045,794</u>	<u>2,024,491</u>	<u>1,760,092</u>	<u>1,625,818</u>
(20,533,872)	(31,643,857)	(23,209,212)	(23,781,629)	(22,352,200)
(637,877)	(519,688)	(14,416)	(352,517)	(293,956)
<u>(21,171,749)</u>	<u>(32,163,545)</u>	<u>(23,223,628)</u>	<u>(24,134,146)</u>	<u>(22,646,156)</u>
4,082,112	3,911,803	3,249,935	3,251,188	3,126,640
6,221,346	6,260,984	6,122,048	6,100,437	5,843,859
0	0	0	0	0
9,319,233	9,024,769	10,077,250	8,692,705	9,040,344
2,296,969	2,895,713	2,715,540	2,864,539	2,220,324
2,693,128	1,710,584	853,889	917,004	1,530,361
1,504,947	1,232,674	862,340	656,889	669,757
<u>26,117,735</u>	<u>25,036,527</u>	<u>23,881,002</u>	<u>22,482,762</u>	<u>22,431,285</u>
91,502	18,275	93,136	89,110	22,724
<u>26,209,237</u>	<u>25,054,802</u>	<u>23,974,138</u>	<u>22,571,872</u>	<u>22,454,009</u>
5,583,863	(6,607,330)	671,790	(1,298,867)	79,085
(546,375)	(501,413)	78,720	(263,407)	(271,232)
<u>\$5,037,488</u>	<u>(\$7,108,743)</u>	<u>\$750,510</u>	<u>(\$1,562,274)</u>	<u>(\$192,147)</u>

Tuscarawas County, Ohio
Program Revenues by Function/Program
Last Nine Years
(accrual basis of accounting)

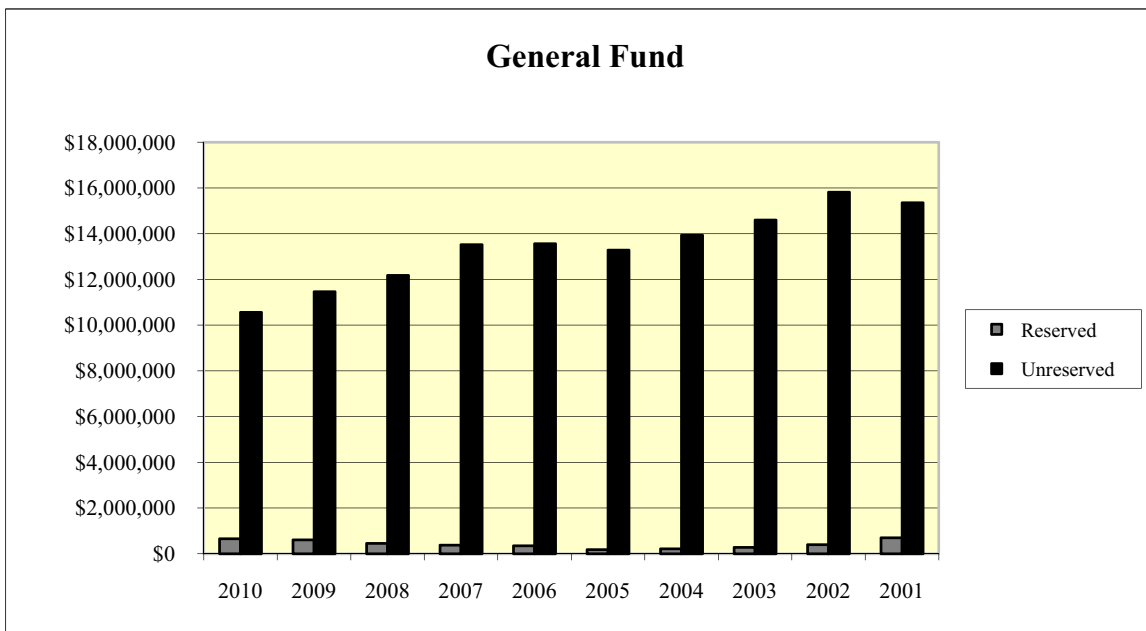
	2010	2009	2008	2007
Function/Program				
Governmental Activities:				
General Government:				
Legislative and Executive - Primary Government	\$2,665,950	\$2,797,321	\$2,620,265	\$2,780,854
Legislative and Executive - External Portion	1,450,997	1,613,586	1,533,633	1,504,885
Legislative and Executive - Intergovernmental	112,365	73,612	166,476	173,804
Judicial	1,397,076	1,236,535	1,130,943	1,101,016
Judicial - Intergovernmental	7,258	0	0	0
Public Safety - Primary Government	1,080,290	1,134,156	1,166,543	1,258,999
Public Safety - Intergovernmental	355,607	219,893	430,616	431,188
Public Works - Primary Government	10,488,488	6,795,522	6,776,206	7,649,636
Public Works - Intergovernmental	115,220	0	0	0
Health - Primary Government	249,138	353,642	363,823	2,987,450
Health - Intergovernmental	0	0	0	16,091
Human Services - Primary Government	10,832,315	11,858,973	14,043,344	15,033,075
Human Services - Intergovernmental	847	0	0	0
Conservation and Recreation	71,894	96,266	79,673	90,231
Intergovernmental	0	0	0	0
<i>Total Governmental Activities</i>	<u>28,827,445</u>	<u>26,179,506</u>	<u>28,311,522</u>	<u>33,027,229</u>
Business-type Activities:				
Sewer	2,194,621	2,689,983	1,448,957	1,161,117
Water	680,141	644,151	641,190	838,827
<i>Total Business-type Activities</i>	<u>2,874,762</u>	<u>3,334,134</u>	<u>2,090,147</u>	<u>1,999,944</u>
<i>Total</i>	<u>\$31,702,207</u>	<u>\$29,513,640</u>	<u>\$30,401,669</u>	<u>\$35,027,173</u>

Note: Prior to 2004, Intergovernmental and Internal Service Fund - External Portion were not broken out between functions.

2006	2005	2004	2003	2002
\$3,336,704	\$3,408,638	\$3,158,793	\$4,670,988	\$4,582,310
1,346,148	1,151,851	1,248,134	0	0
14,540	6,119	6,073	0	0
1,235,574	1,018,673	1,089,220	1,203,199	1,065,608
0	0	0	0	0
946,797	788,206	564,602	552,775	497,366
33,983	14,299	14,192	0	0
8,594,301	6,616,298	9,148,199	5,853,772	7,847,509
9,023	3,797	3,768	0	0
2,900,284	2,544,979	2,110,179	2,924,438	2,902,407
373	157	156	0	0
13,190,501	11,978,274	10,243,023	11,506,832	10,156,402
0	0	0	0	0
8,743	90,477	156,049	134,856	23,206
0	0	0	24,186	53,961
<u>31,616,971</u>	<u>27,621,768</u>	<u>27,742,388</u>	<u>26,871,046</u>	<u>27,128,769</u>
1,099,750	1,431,003	1,384,894	1,109,242	1,003,109
691,390	614,791	639,597	650,850	622,709
<u>1,791,140</u>	<u>2,045,794</u>	<u>2,024,491</u>	<u>1,760,092</u>	<u>1,625,818</u>
<u>\$33,408,111</u>	<u>\$29,667,562</u>	<u>\$29,766,879</u>	<u>\$28,631,138</u>	<u>\$28,754,587</u>

Tuscarawas County, Ohio
Fund Balances, Governmental Funds
Last Ten Years
(modified accrual basis of accounting)

	2010	2009	2008	2007
General Fund				
Reserved	\$651,903	\$604,879	\$455,178	\$378,046
Unreserved	10,555,551	11,460,637	12,176,365	13,516,261
Total	11,207,454	12,065,516	12,631,543	13,894,307
All Other Governmental Funds				
Reserved	3,629,791	4,341,011	4,469,970	3,791,412
Unreserved, Undesignated, Reported in:				
Special Revenue Funds	21,843,843	18,932,319	20,350,556	21,481,094
Debt Service Funds	0	0	0	0
Capital Project Funds	6,098,087	6,319,246	6,809,707	6,935,388
Total All Other Governmental Funds	31,571,721	29,592,576	31,630,233	32,207,894
Total Governmental Funds	\$42,779,175	\$41,658,092	\$44,261,776	\$46,102,201



Source: Tuscarawas County Auditor

2006	2005	2004	2003	2002	2001
\$344,374	\$176,829	\$215,414	\$277,831	\$397,540	\$696,761
13,558,438	13,282,597	13,928,215	14,594,151	15,815,115	15,350,182
13,902,812	13,459,426	14,143,629	14,871,982	16,212,655	16,046,943
6,444,810	8,207,909	12,563,929	6,864,258	7,119,093	5,877,759
20,649,873	\$22,248,374	20,305,345	20,126,685	19,678,435	22,557,674
24,784	0	0	0	0	0
4,184,368	2,678,962	1,859,718	7,019,178	7,240,303	7,054,469
31,303,835	33,135,245	34,728,992	34,010,121	34,037,831	35,489,902
\$45,206,647	\$46,594,671	\$48,872,621	\$48,882,103	\$50,250,486	\$51,536,845

Tuscarawas County, Ohio
*Changes in Fund Balances, Governmental Funds**
Last Ten Years
(modified accrual basis of accounting)

	2010	2009	2008	2007
Revenues				
Property Taxes	\$9,461,889	\$9,273,434	\$9,677,548	\$9,983,069
Sales Taxes	9,099,568	8,680,388	9,422,894	9,372,726
Intergovernmental	28,392,226	26,390,173	26,841,683	28,067,994
Interest	364,715	897,605	1,853,397	3,003,932
Licenses and Permits	7,006	6,937	7,147	7,967
Fines and Forfeitures	562,266	507,155	489,574	547,787
Rentals	73,289	154,449	92,830	85,896
Charges for Services	5,520,794	5,473,726	5,397,963	5,351,859
Contributions and Donations	95,412	29,065	20,917	76,195
Other	2,078,412	1,798,368	1,581,059	1,270,814
<i>Total Revenues</i>	<u>55,655,577</u>	<u>53,211,300</u>	<u>55,385,012</u>	<u>57,768,239</u>
Expenditures				
Current:				
General Government:				
Legislative and Executive	6,405,646	6,963,302	6,789,314	6,380,697
Judicial	4,341,884	4,370,727	4,434,261	4,132,924
Public Safety	7,211,371	7,241,133	7,481,387	7,037,695
Public Works	7,446,424	6,558,335	6,886,050	7,847,022
Health	8,037,300	8,640,105	8,542,711	7,078,955
Human Services	14,434,631	16,862,589	20,095,453	19,401,882
Economic Development and Assistance	0	50,000	25,000	0
Conservation and Recreation	373,642	374,199	383,830	443,145
Intergovernmental	2,139,137	1,950,970	1,871,782	2,507,776
Capital Outlay	5,503,842	2,730,605	667,290	1,940,957
Debt Service:**				
Principal Retirement	47,462	45,972	43,514	50,017
Interest and Fiscal Charges	43,155	44,373	23,414	51,615
<i>Total Expenditures</i>	<u>55,984,494</u>	<u>55,832,310</u>	<u>57,244,006</u>	<u>56,872,685</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(328,917)</u>	<u>(2,621,010)</u>	<u>(1,858,994)</u>	<u>895,554</u>
Other Financing Sources (Uses)				
Sale of Capital Assets	0	0	0	0
Inception of Capital Lease	0	17,326	18,569	0
General Obligation Bonds Issued	1,450,000	0	0	0
Bond Anticipation Note Issued	0	0	0	0
Transfers In	7,752,954	7,090,090	8,493,011	8,302,757
Transfers Out	(7,752,954)	(7,090,090)	(8,493,011)	(8,302,757)
<i>Total Other Financing Sources (Uses)</i>	<u>1,450,000</u>	<u>17,326</u>	<u>18,569</u>	<u>0</u>
<i>Net Change in Fund Balance</i>	<u>\$1,121,083</u>	<u>(\$2,603,684)</u>	<u>(\$1,840,425)</u>	<u>\$895,554</u>
Debt Service as a Percentage of				
Noncapital Expenditures	0.18%	0.18%	0.12%	0.19%

Notes:

* Includes General, Special Revenue, Debt Service, and Capital Projects Funds.

** 2002 was the first year to show debt service broken out between principal retirement and interest and fiscal charges.

Prior year amounts include both in principal.

2006	2005	2004	2003	2002	2001
\$10,101,392	\$10,136,930	\$9,536,239	\$9,322,046	\$9,157,523	\$9,095,828
9,291,205	9,130,299	9,173,333	8,664,790	9,027,152	8,493,461
26,184,238	25,477,142	22,892,488	23,124,231	21,129,273	27,753,810
2,693,128	1,710,584	853,889	917,004	1,530,361	3,378,233
9,972	9,543	10,145	17,602	12,001	40,533
516,794	370,629	363,504	409,360	409,916	267,850
87,221	116,354	115,753	119,215	126,174	174,068
5,309,764	5,122,447	5,007,777	4,857,464	5,411,437	4,718,965
26,780	51,342	60,769	31,057	62,948	49,921
1,439,481	1,232,674	832,918	656,705	666,312	828,174
<u>55,659,975</u>	<u>53,357,944</u>	<u>48,846,815</u>	<u>48,119,474</u>	<u>47,533,097</u>	<u>54,800,843</u>
6,202,468	5,905,079	5,935,538	5,828,419	5,966,717	4,879,699
4,059,526	3,770,048	3,844,962	3,605,615	3,639,631	3,243,603
7,285,431	6,438,168	7,068,293	7,509,514	7,022,416	6,538,346
7,139,061	7,532,715	6,702,027	6,372,235	7,354,283	6,027,027
6,806,563	6,814,653	6,777,538	6,414,739	6,408,259	6,400,054
18,901,793	17,530,954	15,837,979	16,625,171	15,208,503	15,891,902
0	0	0	0	0	199,720
435,448	436,415	191,086	0	0	0
2,250,226	2,335,524	1,231,399	1,093,361	1,416,722	2,036,941
3,849,480	5,793,790	1,187,129	2,048,817	1,882,879	2,014,989
81,573	71,478	69,247	74,563	65,282	47,305
48,860	7,070	11,099	14,461	11,451	0
<u>57,060,429</u>	<u>56,635,894</u>	<u>48,856,297</u>	<u>49,586,895</u>	<u>48,976,143</u>	<u>47,279,586</u>
<u>(1,400,454)</u>	<u>(3,277,950)</u>	<u>(9,482)</u>	<u>(1,467,421)</u>	<u>(1,443,046)</u>	<u>7,521,257</u>
0	0	0	0	143,501	28,172
12,430	0	0	99,038	13,186	67,064
0	0	0	0	0	0
0	1,000,000	0	0	0	0
11,225,545	7,836,948	7,207,526	7,088,703	7,914,597	8,010,250
<u>(11,225,545)</u>	<u>(7,836,948)</u>	<u>(7,207,526)</u>	<u>(7,088,703)</u>	<u>(7,914,597)</u>	<u>(9,010,250)</u>
<u>12,430</u>	<u>1,000,000</u>	<u>0</u>	<u>99,038</u>	<u>156,687</u>	<u>(904,764)</u>
<u>(\$1,388,024)</u>	<u>(\$2,277,950)</u>	<u>(\$9,482)</u>	<u>(\$1,368,383)</u>	<u>(\$1,286,359)</u>	<u>\$6,616,493</u>
0.27%	0.14%	0.16%	0.17%	0.15%	0.10%

Tuscarawas County, Ohio
Assessed and Estimated Actual Value of Taxable Property
Last Ten Years

Collection Year	Real Property			Tangible Personal Property	
	Assessed Value		Estimated Actual Value	Public Utility	
	Residential/ Agricultural	Commercial/ Industrial/PU		Assessed Value	Estimated Actual Value
2010	\$1,268,027,663	\$316,119,867	\$4,526,135,800	\$73,077,780	\$83,042,932
2009	1,274,613,430	315,743,250	4,543,876,229	67,972,430	77,241,398
2008	1,243,241,730	308,542,760	4,433,669,971	61,650,840	70,057,773
2007	1,155,312,960	292,562,490	4,136,787,000	70,521,320	80,137,864
2006	1,128,496,100	294,239,920	4,064,960,057	70,699,140	80,339,932
2005	1,106,947,440	288,998,600	3,988,417,257	71,154,330	80,857,193
2004	984,665,180	273,369,120	3,594,383,714	70,000,100	79,545,568
2003	961,671,770	271,670,380	3,523,834,714	70,163,550	79,731,307
2002	946,720,760	266,427,660	3,466,138,343	69,027,690	78,440,557
2001	847,914,860	248,719,370	3,133,240,657	95,434,850	108,448,693

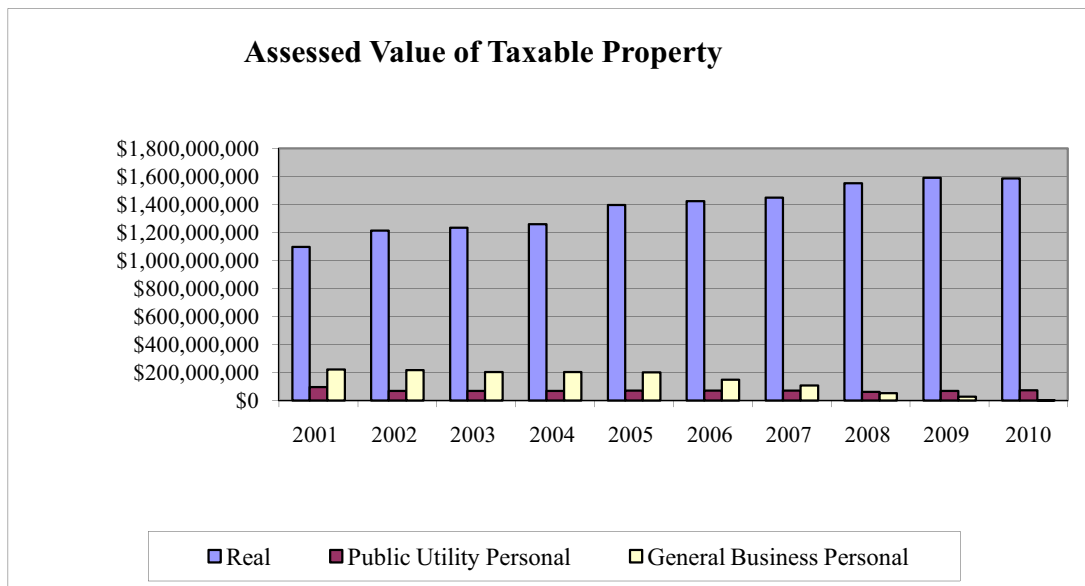
Real property is reappraised every six years with a State mandated update of the current market value in the third year following each reappraisal.

The assessed value of real property (including public utility real property) is 35 percent of estimated true value. The assessed value of public utility personal property ranges from 25 percent of true value for railroad property to 88 percent for electric transmission and distribution property. General business tangible personal property was assessed in previous years at 25 percent for machinery and equipment and 23 percent for inventories. General business tangible personal property tax was phased out beginning in 2006. Both types of general business tangible personal property were assessed at 12.5 for 2007, 6.25 percent for 2008, and zero for 2009. Beginning in 2007, House Bill 66 switched telephone companies from being public utilities to general business taxpayers and began a four year phase out of the tangible personal property tax on local and interexchange telephone companies. No tangible personal property taxes were levied or collected in 2009 from general business taxpayers (except telephone companies whose last year to pay tangible personal property tax is 2010).

The tangible personal property values associated with each year are the values that, when multiplied by the applicable rates, generated the property tax revenue billed in that year. For real property, the amounts generated by multiplying the assessed values by the applicable rates would be reduced by the 10%, 2 1/2% and homestead exemptions before being billed. Beginning in the 2006 collection year, the 10% rollback for commercial/industrial property was eliminated.

Source: Office of the County Auditor, Tuscarawas County, Ohio

Tangible Personal Property					Weighted Average Tax Rate (per \$1,000 of assessed value)
General Business		Total		Ratio	
Assessed Value	Estimated Actual Value	Assessed Value	Estimated Actual Value		
\$1,655,700	\$26,491,200	\$1,658,881,010	\$4,635,669,932	35.79%	\$6.16705
27,002,810	432,044,960	1,685,331,920	5,053,162,586	33.35	6.06976
53,694,030	859,104,480	1,667,129,360	5,362,832,224	31.09	6.09389
107,531,873	860,254,984	1,625,928,643	5,077,179,848	32.02	6.36340
149,847,953	799,189,083	1,643,283,113	4,944,489,072	33.23	6.24182
202,463,379	809,853,516	1,669,563,749	4,879,127,966	34.22	6.30539
204,896,470	819,585,880	1,532,930,870	4,493,515,162	34.11	6.60714
202,689,724	810,758,896	1,506,195,424	4,414,324,917	34.12	6.61057
216,689,625	866,758,500	1,498,865,735	4,411,337,400	33.98	6.61605
221,986,520	887,946,080	1,414,055,600	4,129,635,430	34.24	6.76972



Tuscarawas County, Ohio
Property Tax Rates - Direct and Overlapping Governments
(per \$1,000 of assessed value)
Last Ten Years

	2010	2009	2008	2007
Unvoted Millage				
Operating	\$2.200000	\$2.200000	\$2.200000	\$2.200000
Voted Millage - by levy				
1981 Mental Health and Retardation				
Residential/Agricultural Real	0.563900	0.548100	0.547300	0.579800
Commercial/Industrial and Public Utility Real	0.891700	0.843400	0.840700	0.863400
General Business and Public Utility Personal	1.300000	1.300000	1.300000	1.300000
1982 Mental Health				
Residential/Agricultural Real	0.216900	0.210800	0.210500	0.223000
Commercial/Industrial and Public Utility Real	0.343000	0.324400	0.323300	0.332100
General Business and Public Utility Personal	0.500000	0.500000	0.500000	0.500000
1993 Mental Health and Retardation				
Residential/Agricultural Real	0.951600	0.924900	0.923600	0.978400
Commercial/Industrial and Public Utility Real	1.309000	1.238100	1.234200	1.267500
General Business and Public Utility Personal	1.700000	1.700000	1.700000	1.700000
1996 Senior Citizen				
Residential/Agricultural Real	0.000000	0.000000	0.000000	0.000000
Commercial/Industrial and Public Utility Real	0.000000	0.000000	0.000000	0.000000
General Business and Public Utility Personal	0.000000	0.000000	0.000000	0.000000
1997 Mental Health and Retardation				
Residential/Agricultural Real	1.232100	1.197600	1.195800	1.266900
Commercial/Industrial and Public Utility Real	1.509700	1.427900	1.423400	1.461800
General Business and Public Utility Personal	1.900000	1.900000	1.900000	1.900000
2001 Senior Citizen				
Residential/Agricultural Real	0.000000	0.000000	0.000000	0.000000
Commercial/Industrial and Public Utility Real	0.000000	0.000000	0.000000	0.000000
General Business and Public Utility Personal	0.000000	0.000000	0.000000	0.000000
2006 Senior Citizen				
Residential/Agricultural Real	0.680800	0.661700	0.660800	0.700000
Commercial/Industrial and Public Utility Real	0.700000	0.683800	0.681600	0.700000
General Business and Public Utility Personal	0.700000	0.700000	0.700000	0.700000
Total voted millage by type of property				
Residential/Agricultural Real	3.645300	3.543100	3.538000	3.748100
Commercial/Industrial and Public Utility Real	4.753400	4.517600	4.503200	4.624800
General Business and Public Utility Personal	6.100000	6.100000	6.100000	6.100000
Total millage by type of property				
Residential/Agricultural Real	5.845300	5.743100	5.738000	5.948100
Commercial/Industrial and Public Utility Real	6.953400	6.717600	6.703200	6.824800
General Business and Public Utility Personal	8.300000	8.300000	8.300000	8.300000

2006	2005	2004	2003	2002	2001
<u>\$2.200000</u>	<u>\$2.200000</u>	<u>\$2.200000</u>	<u>\$2.200000</u>	<u>\$2.200000</u>	<u>\$2.200000</u>
0.579600	0.579100	0.637000	0.636600	0.635400	0.696300
0.860900	0.859300	0.893000	0.892700	0.884300	0.923100
1.300000	1.300000	1.300000	1.300000	1.300000	1.300000
0.222900	0.222700	0.245000	0.244800	0.244400	0.267800
0.331100	0.330500	0.343500	0.343300	0.340100	0.355000
0.500000	0.500000	0.500000	0.500000	0.500000	0.500000
0.978200	0.977200	1.075000	1.074300	1.072200	1.175000
1.263800	1.261500	1.311000	1.310500	1.298100	1.355100
1.700000	1.700000	1.700000	1.700000	1.700000	1.700000
0.000000	0.000000	0.000000	0.000000	0.000000	0.400200
0.000000	0.000000	0.000000	0.000000	0.000000	0.411300
0.000000	0.000000	0.000000	0.000000	0.000000	0.500000
1.266500	1.265300	1.391900	1.391000	1.388300	1.521400
1.457600	1.454800	1.512000	1.511400	1.497200	1.562800
1.900000	1.900000	1.900000	1.900000	1.900000	1.900000
0.499500	0.499000	0.548900	0.548600	0.547500	0.000000
0.559600	0.558500	0.580500	0.580300	0.574800	0.000000
0.600000	0.600000	0.600000	0.600000	0.600000	0.000000
0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
3.546700	3.543300	3.897800	3.895300	3.887800	4.060700
4.473000	4.464600	4.640000	4.638200	4.594500	4.607300
<u>6.000000</u>	<u>6.000000</u>	<u>6.000000</u>	<u>6.000000</u>	<u>6.000000</u>	<u>5.900000</u>
5.746700	5.743300	6.097800	6.095300	6.087800	6.260700
6.673000	6.664600	6.840000	6.838200	6.794500	6.807300
<u>8.200000</u>	<u>8.200000</u>	<u>8.200000</u>	<u>8.200000</u>	<u>8.200000</u>	<u>8.100000</u>

(continued)

Tuscarawas County, Ohio
Property Tax Rates - Direct and Overlapping Governments (continued)
(per \$1,000 of assessed value)
Last Ten Years

Overlapping Rates by Taxing District	2010	2009	2008	2007
In County School Districts:				
Claymont City School District				
Residential/Agricultural Real	\$26.078300	\$26.254100	\$26.081850	\$26.295538
Commercial/Industrial and Public Utility Real	26.447400	26.580500	26.331185	26.487918
General Business and Public Utility Personal	30.900000	31.050000	30.900000	31.050000
Dover City School District				
Residential/Agricultural Real	37.954600	35.843900	27.814814	28.140386
Commercial/Industrial and Public Utility Real	44.909400	41.619200	33.540115	34.814864
General Business and Public Utility Personal	59.870000	58.820000	50.820000	51.120000
Garaway Local School District				
Residential/Agricultural Real	29.242800	29.528900	29.653918	30.059017
Commercial/Industrial and Public Utility Real	32.430400	32.326700	32.310818	33.032352
General Business and Public Utility Personal	51.700000	52.150000	52.300000	52.650000
Indian Valley Local School District				
Residential/Agricultural Real	30.874700	31.344200	31.379594	32.139263
Commercial/Industrial and Public Utility Real	37.479100	35.760200	35.807900	36.460797
General Business and Public Utility Personal	43.900000	44.350000	44.400000	45.110000
Newcomerstown Exempted Village School District				
Residential/Agricultural Real	30.497800	31.010500	30.979337	31.570260
Commercial/Industrial and Public Utility Real	39.312700	39.983400	39.981922	40.877712
General Business and Public Utility Personal	53.000000	53.700000	53.700000	55.000000
New Philadelphia City School District				
Residential/Agricultural Real	29.992100	28.964100	28.992328	21.917607
Commercial/Industrial and Public Utility Real	32.615100	31.545900	31.562211	25.161619
General Business and Public Utility Personal	49.200000	49.000000	49.050000	41.950000
Strasburg-Franklin Local School District				
Residential/Agricultural Real	33.608400	33.762800	33.881839	27.305950
Commercial/Industrial and Public Utility Real	41.061800	39.966700	39.988314	33.971657
General Business and Public Utility Personal	63.500000	63.750000	63.900000	57.200000
Tuscarawas Valley Local School District				
Residential/Agricultural Real	30.236200	29.665900	29.800012	30.300012
Commercial/Industrial and Public Utility Real	30.159200	29.754900	30.653691	31.100006
General Business and Public Utility Personal	36.000000	36.100000	36.300000	36.800000
Out of County School Districts:				
Fairless Local School District				
Residential/Agricultural Real	33.607700	33.684800	33.305316	32.348049
Commercial/Industrial and Public Utility Real	35.591500	35.906800	33.166599	32.273916
General Business and Public Utility Personal	50.200000	50.300000	50.000000	49.100000

2006	2005	2004	2003	2002	2001
\$26.177587	\$26.401353	\$27.101469	\$27.086793	\$27.101475	\$27.409395
26.234500	26.469196	27.351716	27.413287	27.441003	27.667531
30.950000	31.200000	31.800000	31.800000	31.850000	32.100000
27.891736	28.475802	29.502459	22.792112	22.818495	24.227828
34.548677	35.108679	36.152514	29.464946	29.229675	30.745022
50.870000	51.470000	52.170000	45.470000	45.520000	45.620000
29.963520	30.467099	22.499389	22.577294	22.544777	22.739471
32.885495	33.509566	26.322637	26.496099	26.457617	26.566206
52.500000	53.050000	44.950000	45.000000	45.000000	45.100000
32.266628	28.500012	29.177196	29.324996	29.350015	29.636297
36.593049	32.843049	34.270267	34.200066	34.185772	34.422813
45.250000	41.500000	42.150000	42.300000	42.350000	42.550000
31.486117	23.886998	25.677640	26.413421	26.488267	27.885681
40.873056	33.245397	35.842887	36.294063	36.356679	36.640242
54.900000	47.300000	48.100000	48.250000	48.300000	48.700000
21.921866	21.763002	22.188001	22.178578	22.144045	23.454705
25.049757	24.880014	25.812776	25.811164	25.507925	27.139058
41.950000	41.800000	42.150000	42.150000	42.150000	42.250000
27.397854	27.788687	23.180966	23.182790	23.163009	25.292081
34.031468	34.372395	28.603687	28.570531	28.267708	28.263541
57.300000	57.700000	50.800000	50.800000	50.800000	50.800000
30.467707	30.500012	31.650012	32.022200	32.200012	32.900012
30.611886	30.500012	31.661192	32.035702	32.200012	32.900012
36.950000	37.000000	38.150000	38.500000	38.700000	39.400000
33.695470	34.898444	30.100025	29.800014	30.700012	30.300013
34.376762	35.370439	30.671404	30.308284	31.179499	30.300021
50.400000	51.600000	46.800000	46.500000	47.400000	47.000000

Tuscarawas County, Ohio
Property Tax Rates - Direct and Overlapping Governments (continued)
(per \$1,000 of assessed value)
Last Ten Years

	2010	2009	2008	2007
Harrison Hills City School District				
Residential/Agricultural Real	\$0.000000	\$0.000000	\$21.703506	\$21.692655
Commercial/Industrial and Public Utility Real	0.000000	0.000000	24.951337	24.955002
General Business and Public Utility Personal	0.000000	0.000000	37.750000	37.750000
Ridgewood Local School District				
Residential/Agricultural Real	22.218800	23.824800	23.807464	23.808180
Commercial/Industrial and Public Utility Real	22.218000	23.821200	23.822246	23.822305
General Business and Public Utility Personal	33.620000	43.000000	43.000000	43.000000
Sandy Valley Local School District				
Residential/Agricultural Real	33.084400	32.678500	33.245429	33.065173
Commercial/Industrial and Public Utility Real	36.178500	36.063700	36.667079	39.578810
General Business and Public Utility Personal	50.600000	50.400000	51.100000	50.900000
Joint Vocational School Districts:				
Belmont Harrison Joint Vocational School District				
Residential/Agricultural Real	1.450000	1.450000	1.450000	1.450000
Commercial/Industrial and Public Utility Real	1.450000	1.450000	1.450000	1.450000
General Business and Public Utility Personal	1.450000	1.450000	1.450000	1.450000
Buckeye Joint Vocational School District				
Residential/Agricultural Real	2.018600	2.000400	2.000000	2.000000
Commercial/Industrial and Public Utility Real	2.163800	2.066500	2.066134	2.123494
General Business and Public Utility Personal	2.800000	2.800000	2.800000	2.800000
Coshocton County Joint Vocational School District				
Residential/Agricultural Real	2.006300	2.026300	2.030242	2.033165
Commercial/Industrial and Public Utility Real	2.000000	2.199500	2.182047	2.186272
General Business and Public Utility Personal	2.500000	2.500000	2.500000	2.500000
Stark County Area Joint Vocational School District				
Residential/Agricultural Real	2.000000	2.000000	2.000000	2.000000
Commercial/Industrial and Public Utility Real	2.000000	2.000000	2.000000	2.000000
General Business and Public Utility Personal	2.000000	2.000000	2.000000	2.000000
Cities:				
Dover City				
Residential/Agricultural Real	3.951400	3.899600	3.897793	3.958190
Commercial/Industrial and Public Utility Real	4.829400	4.647500	4.640113	4.714989
General Business and Public Utility Personal	6.600000	6.600000	6.600000	6.600000
New Philadelphia City				
Residential/Agricultural Real	2.800000	3.800000	4.926104	5.793861
Commercial/Industrial and Public Utility Real	2.800000	3.800000	5.269081	6.127939
General Business and Public Utility Personal	2.800000	2.800000	6.050000	6.850000

2006	2005	2004	2003	2002	2001
\$21.694215	\$21.993375	\$21.999375	\$22.004996	\$23.170028	\$23.140362
24.942389	26.379508	26.378926	26.453550	27.405190	27.393116
37.750000	37.750000	37.750000	37.750000	37.750000	37.750000
24.899521	24.885752	24.925392	26.609510	26.613403	26.655802
24.220947	24.038958	23.784063	26.465506	26.476659	26.476733
43.000000	43.000000	43.000000	43.000000	43.000000	43.000000
31.790382	26.193199	26.926707	27.232229	26.835034	26.887968
35.505723	26.552188	27.588137	28.245058	27.808423	27.907076
49.500000	43.900000	44.600000	44.800000	44.400000	44.400000
1.450000	1.450000	1.450000	1.450000	1.450000	1.450000
1.450000	1.450000	1.450000	1.450000	1.450000	1.450000
1.450000	1.450000	1.450000	1.450000	1.450000	1.450000
2.000000	2.000000	2.000000	2.000000	2.000000	2.000000
2.111967	2.112051	2.193251	2.194906	2.179226	2.285430
2.800000	2.800000	2.800000	2.800000	2.800000	2.800000
2.249842	2.253910	2.255702	2.490797	2.498802	2.000000
2.255945	2.251872	2.205217	2.498967	2.500000	2.000000
2.500000	2.500000	2.500000	2.500000	2.500000	2.000000
2.000000	2.000000	2.000000	2.000000	2.000000	3.200000
2.000000	2.000000	2.000000	2.000000	2.000000	3.200000
2.000000	2.000000	2.000000	2.000000	2.000000	3.200000
3.958273	3.957528	4.018324	4.018105	4.017032	4.096876
4.714975	4.711875	4.734606	4.738094	4.712620	4.825005
6.600000	6.600000	6.600000	6.600000	6.600000	6.600000
7.002017	6.950572	7.090955	7.139529	6.133850	6.458135
7.805395	7.751837	7.789575	7.839295	6.788605	7.103619
9.670000	9.620000	9.570000	9.620000	8.620000	8.670000

(continued)

Tuscarawas County, Ohio
Property Tax Rates - Direct and Overlapping Governments (continued)
(per \$1,000 of assessed value)
Last Ten Years

	2010	2009	2008	2007
Uhrichsville City				
Residential/Agricultural Real	\$11.278600	\$8.690900	\$9.091346	\$9.432809
Commercial/Industrial and Public Utility Real	12.330400	9.738400	10.200524	10.206145
General Business and Public Utility Personal	12.400000	9.900000	10.380000	10.380000
Villages:				
Baltic Corporation				
Residential/Agricultural Real	5.203800	5.183100	5.184188	5.259885
Commercial/Industrial and Public Utility Real	7.958200	7.587200	7.587268	7.587268
General Business and Public Utility Personal	9.900000	9.900000	9.900000	9.900000
Barnhill Corporation				
Residential/Agricultural Real	5.787300	5.399300	6.622801	9.791870
Commercial/Industrial and Public Utility Real	6.021500	6.415400	8.216483	11.818649
General Business and Public Utility Personal	6.850000	6.850000	9.850000	15.850000
Bolivar Corporation				
Residential/Agricultural Real	8.921100	7.192200	7.184990	7.638426
Commercial/Industrial and Public Utility Real	8.811200	7.280300	7.280360	7.280360
General Business and Public Utility Personal	10.400000	8.900000	8.900000	8.900000
Dennison Corporation				
Residential/Agricultural Real	7.925000	5.160500	5.155659	6.270852
Commercial/Industrial and Public Utility Real	8.121500	5.452000	5.396267	6.410971
General Business and Public Utility Personal	9.100000	9.100000	8.100000	9.100000
Gnadenhutten Corporation				
Residential/Agricultural Real	5.210800	5.193400	5.192584	5.219741
Commercial/Industrial and Public Utility Real	7.800000	7.763600	7.763610	7.743020
General Business and Public Utility Personal	7.800000	7.800000	7.800000	7.800000
Midvale Corporation				
Residential/Agricultural Real	5.434300	5.077700	5.076210	5.397740
Commercial/Industrial and Public Utility Real	6.400000	6.224400	6.224435	6.224435
General Business and Public Utility Personal	6.400000	6.400000	6.400000	6.400000
Mineral City Corporation				
Residential/Agricultural Real	11.450700	10.755800	10.744145	9.541200
Commercial/Industrial and Public Utility Real	12.200000	12.200000	12.200000	11.367810
General Business and Public Utility Personal	12.200000	12.200000	12.200000	12.200000
Newcomerstown Corporation				
Residential/Agricultural Real	2.500000	2.500000	2.500000	2.500000
Commercial/Industrial and Public Utility Real	2.500000	2.500000	2.500000	2.500000
General Business and Public Utility Personal	2.500000	1.600000	2.500000	2.500000

2006	2005	2004	2003	2002	2001
\$7.429106	\$9.225304	\$9.848016	\$8.488513	\$8.190095	\$7.028077
8.135420	10.025622	10.380000	9.086520	9.085932	7.953869
8.380000	10.380000	10.380000	9.280000	9.280000	9.280000
5.259885	5.260113	5.854038	5.854124	5.853476	6.144632
7.587268	7.587268	7.854091	7.854091	7.768836	7.921434
9.900000	9.900000	9.900000	9.900000	9.900000	9.900000
9.791184	9.795253	9.992354	9.992392	9.950642	6.621458
11.818649	11.818649	12.317599	12.317599	12.317599	7.317599
15.850000	15.850000	15.400000	15.400000	15.400000	10.400000
7.637024	5.959490	5.995353	5.994762	5.988639	8.452769
7.253345	5.558139	5.619166	5.619166	5.619166	7.597069
8.900000	7.900000	7.900000	7.900000	7.900000	10.900000
4.269952	4.267919	6.618742	5.614295	6.613096	6.885720
4.410971	4.410971	6.853196	5.947659	6.947659	6.935220
7.100000	7.100000	9.500000	8.500000	9.500000	9.500000
5.219266	5.218941	5.559479	5.559479	4.954838	5.303953
7.743020	7.743020	7.800000	7.800000	7.200000	7.200000
7.800000	7.800000	7.800000	7.800000	7.200000	7.200000
5.397740	5.391125	5.402260	5.392485	5.372960	6.394535
6.224435	6.224435	6.400000	6.400000	6.400000	6.400000
6.400000	6.400000	6.400000	6.400000	6.400000	6.400000
9.541520	9.531590	10.927725	10.927740	8.787780	9.611131
11.367810	11.367810	11.703705	11.703705	11.207410	11.207410
12.200000	12.200000	12.200000	12.200000	12.200000	12.200000
2.500000	2.500000	2.500000	2.500000	2.500000	2.500000
2.500000	2.500000	2.500000	2.500000	2.500000	2.500000
2.500000	2.500000	2.500000	2.500000	2.500000	2.500000

(continued)

Tuscarawas County, Ohio
Property Tax Rates - Direct and Overlapping Governments (continued)
(per \$1,000 of assessed value)
Last Ten Years

	2010	2009	2008	2007
Parral Corporation				
Residential/Agricultural Real	\$3.045800	\$3.028100	\$3.028055	\$3.028100
Commercial/Industrial and Public Utility Real	3.606600	3.607600	3.607567	3.664810
General Business and Public Utility Personal	4.100000	4.100000	4.100000	4.100000
Port Washington Corporation				
Residential/Agricultural Real	4.044000	4.059000	4.056550	4.218325
Commercial/Industrial and Public Utility Real	4.486300	4.458800	4.458732	4.458732
General Business and Public Utility Personal	6.300000	6.300000	6.300000	6.300000
Roswell Corporation				
Residential/Agricultural Real	10.259900	9.076500	9.019146	9.962588
Commercial/Industrial and Public Utility Real	10.973800	10.744100	10.744084	10.737262
General Business and Public Utility Personal	11.900000	11.900000	11.900000	11.900000
Stonecreek Corporation				
Residential/Agricultural Real	1.900000	1.900000	1.900000	1.900000
Commercial/Industrial and Public Utility Real	1.900000	1.900000	1.900000	1.900000
General Business and Public Utility Personal	1.900000	1.900000	1.900000	1.900000
Strasburg Corporation				
Residential/Agricultural Real	3.650900	3.623000	3.619836	3.698706
Commercial/Industrial and Public Utility Real	4.245100	4.145100	4.131035	4.194071
General Business and Public Utility Personal	5.200000	5.200000	5.200000	5.200000
Sugar Creek Corporation				
Residential/Agricultural Real	4.760900	4.537100	4.534926	4.648535
Commercial/Industrial and Public Utility Real	5.469800	5.321000	5.302593	5.392057
General Business and Public Utility Personal	6.600000	6.600000	6.600000	6.600000
Tuscarawas Corporation				
Residential/Agricultural Real	7.672100	7.568400	6.773734	6.944836
Commercial/Industrial and Public Utility Real	7.700000	7.700000	7.085140	7.085140
General Business and Public Utility Personal	7.700000	7.700000	7.700000	7.700000
Zoar Corporation				
Residential/Agricultural Real	6.301300	6.281400	4.270696	4.291049
Commercial/Industrial and Public Utility Real	6.242700	6.218800	4.218804	4.218804
General Business and Public Utility Personal	6.500000	6.500000	4.500000	4.500000
Townships:				
Auburn Township				
Residential/Agricultural Real	5.778100	5.880300	5.874629	6.070571
Commercial/Industrial and Public Utility Real	6.110600	6.081700	6.081644	6.098188
General Business and Public Utility Personal	6.400000	6.400000	6.400000	6.400000

2006	2005	2004	2003	2002	2001
\$3.028100	\$3.028075	\$3.205287	\$3.200737	\$3.200737	\$3.304705
3.664810	3.664810	3.879520	3.879520	3.879520	3.879520
4.100000	4.100000	4.100000	4.100000	4.100000	4.100000
4.223313	4.219650	4.757534	4.758225	4.761619	5.107263
4.480060	4.480060	4.575983	4.575983	4.575983	4.575983
6.300000	6.300000	6.300000	6.300000	6.300000	6.300000
9.962588	9.962588	10.539315	10.539315	7.297666	8.112627
10.737262	10.737262	11.229740	11.229740	9.084908	9.084908
11.900000	11.900000	11.900000	11.900000	11.900000	11.900000
1.900000	1.900000	1.900000	1.900000	1.900000	1.900000
1.900000	1.900000	1.900000	1.900000	1.900000	1.900000
1.900000	1.900000	1.900000	1.900000	1.900000	1.900000
3.697797	3.697121	3.940261	3.940240	3.939591	4.072600
4.192873	4.188856	4.259170	4.255590	4.222736	4.222736
5.200000	5.200000	5.200000	5.200000	5.200000	5.200000
4.648170	4.647047	4.931937	4.928608	4.926786	3.657384
5.391390	5.391390	5.511165	5.511165	5.511119	4.010255
6.600000	6.600000	6.600000	6.600000	6.600000	5.100000
6.566391	5.515464	5.777884	5.777165	5.775716	6.096331
6.777710	6.030545	6.179535	5.516523	5.516523	5.516523
7.700000	7.800000	7.800000	7.800000	7.800000	7.800000
4.295994	4.273765	4.500000	2.648428	2.648428	5.268437
4.280957	4.218802	4.500000	2.551364	2.551364	4.709369
4.500000	4.500000	4.500000	4.500000	4.500000	7.500000
5.454421	4.950818	5.076545	5.071886	5.071169	5.388692
5.492398	4.992398	5.162870	5.162870	5.162870	5.162870
6.400000	5.900000	5.900000	5.900000	5.900000	5.900000

(continued)

Tuscarawas County, Ohio
Property Tax Rates - Direct and Overlapping Governments (continued)
(per \$1,000 of assessed value)
Last Ten Years

	2010	2009	2008	2007
Bucks Township				
Residential/Agricultural Real	\$4.485300	\$4.646500	\$4.536181	\$4.543843
Commercial/Industrial and Public Utility Real	4.650000	4.650000	4.623737	4.623737
General Business and Public Utility Personal	4.650000	4.650000	4.650000	4.650000
Clay Township				
Residential/Agricultural Real	4.708000	4.871100	4.871152	4.906867
Commercial/Industrial and Public Utility Real	6.982400	6.266600	6.266547	6.266547
General Business and Public Utility Personal	7.050000	7.050000	7.050000	7.050000
Dover Township				
Residential/Agricultural Real	4.028200	3.978000	3.975918	4.056096
Commercial/Industrial and Public Utility Real	4.318900	4.256300	4.256290	4.316422
General Business and Public Utility Personal	4.900000	4.900000	4.900000	4.900000
Fairfield Township				
Residential/Agricultural Real	4.606800	4.503500	4.500841	4.644683
Commercial/Industrial and Public Utility Real	6.425700	6.184400	6.184386	6.184386
General Business and Public Utility Personal	7.400000	7.400000	7.400000	7.400000
Franklin Township				
Residential/Agricultural Real	4.196800	3.208000	3.837107	3.886007
Commercial/Industrial and Public Utility Real	4.264600	3.247200	4.019183	4.044895
General Business and Public Utility Personal	4.400000	3.400000	4.770000	4.770000
Goshen Township				
Residential/Agricultural Real	3.785600	3.744400	3.743668	3.770050
Commercial/Industrial and Public Utility Real	3.800000	3.797200	3.796600	3.783150
General Business and Public Utility Personal	3.800000	3.800000	3.800000	3.800000
Jefferson Township				
Residential/Agricultural Real	6.865500	6.969800	6.436588	6.646895
Commercial/Industrial and Public Utility Real	7.291900	7.279300	7.279306	7.034142
General Business and Public Utility Personal	7.300000	7.300000	7.300000	7.300000
Lawrence Township				
Residential/Agricultural Real	9.645600	9.404300	8.467043	8.790439
Commercial/Industrial and Public Utility Real	9.962900	9.919900	9.413170	9.413170
General Business and Public Utility Personal	10.300000	10.300000	10.300000	10.300000
Mill Township				
Residential/Agricultural Real	4.160700	4.193000	4.190691	4.266575
Commercial/Industrial and Public Utility Real	4.557100	4.834400	4.825749	4.818560
General Business and Public Utility Personal	5.050000	5.050000	5.050000	5.050000

2006	2005	2004	2003	2002	2001
\$4.542948	\$4.265095	\$4.430670	\$4.130418	\$4.121776	\$4.290693
4.623737	4.457979	4.500000	4.500000	4.500000	4.500000
4.650000	4.500000	4.500000	4.500000	4.500000	4.500000
4.910858	4.908799	5.171677	5.176074	5.173618	5.280789
6.261647	6.261647	6.417878	6.417878	6.417878	6.417878
7.050000	7.050000	7.050000	7.050000	7.050000	7.050000
4.056184	4.054444	4.165582	4.163576	4.160194	4.279508
4.310094	4.307942	4.347090	4.334630	4.329758	4.398836
4.900000	4.900000	4.900000	4.900000	4.900000	4.900000
4.643707	4.641227	4.824974	4.823197	4.814443	5.121019
6.184386	6.184386	6.434465	6.434465	6.434465	6.405177
7.400000	7.400000	7.400000	7.400000	7.400000	7.400000
3.261320	3.260902	3.329181	3.329210	3.328555	3.433090
3.385086	3.381929	3.446041	3.446041	3.446041	3.445383
3.970000	3.970000	3.970000	3.970000	3.970000	3.970000
3.646917	3.646375	3.741685	3.741466	3.595134	3.223761
3.743316	3.743316	3.800000	3.800000	3.682421	3.262373
3.800000	3.800000	3.800000	3.800000	3.800000	3.800000
5.647793	5.646556	6.072626	6.071960	4.687012	4.864829
6.034142	6.046413	6.197446	6.197446	5.582125	5.582125
6.300000	6.300000	6.300000	6.300000	6.300000	6.300000
8.204367	8.196120	8.637363	8.628753	8.619231	6.385318
9.065329	8.970229	9.618301	9.601535	9.597177	7.018128
10.300000	10.300000	10.300000	10.300000	10.300000	8.300000
4.263644	4.261035	4.488204	4.486503	4.483039	4.647130
4.818485	4.815875	4.970111	4.976396	4.976396	4.976396
5.050000	5.050000	5.050000	5.050000	5.050000	5.050000

(continued)

Tuscarawas County, Ohio
Property Tax Rates - Direct and Overlapping Governments (continued)
(per \$1,000 of assessed value)
Last Ten Years

	2010	2009	2008	2007
Oxford Township				
Residential/Agricultural Real	\$3.310100	\$3.307300	\$3.306752	\$3.319892
Commercial/Industrial and Public Utility Real	3.500600	3.492000	3.491972	3.491972
General Business and Public Utility Personal	3.950000	3.950000	3.950000	3.950000
Perry Township				
Residential/Agricultural Real	4.532900	4.689700	4.679136	3.767726
Commercial/Industrial and Public Utility Real	5.800000	5.665000	5.665022	4.665002
General Business and Public Utility Personal	5.800000	5.800000	5.800000	4.800000
Rush Township				
Residential/Agricultural Real	4.226300	4.402400	4.401936	4.440382
Commercial/Industrial and Public Utility Real	4.800000	4.664900	4.664862	4.664862
General Business and Public Utility Personal	4.800000	4.800000	4.800000	4.800000
Salem Township				
Residential/Agricultural Real	3.414600	3.446400	3.446099	3.497392
Commercial/Industrial and Public Utility Real	3.740200	3.663000	3.662981	3.662981
General Business and Public Utility Personal	3.800000	3.800000	3.800000	3.800000
Sandy Township				
Residential/Agricultural Real	6.038900	4.886200	4.890834	5.030932
Commercial/Industrial and Public Utility Real	6.754500	5.919000	5.919002	5.919002
General Business and Public Utility Personal	6.800000	6.800000	6.800000	6.800000
Sugar Creek Township				
Residential/Agricultural Real	5.900000	5.604000	5.602329	5.763048
Commercial/Industrial and Public Utility Real	5.814000	5.794400	5.758735	5.763806
General Business and Public Utility Personal	5.900000	5.900000	5.900000	5.900000
Union Township				
Residential/Agricultural Real	4.425900	4.312000	4.310532	3.839030
Commercial/Industrial and Public Utility Real	4.500000	4.464000	4.463959	3.942516
General Business and Public Utility Personal	4.500000	4.500000	4.500000	4.000000
Warren Township				
Residential/Agricultural Real	3.582700	3.582600	3.518396	3.153046
Commercial/Industrial and Public Utility Real	3.600000	3.600000	3.569441	3.169441
General Business and Public Utility Personal	3.600000	3.600000	3.600000	3.200000
Warwick Township				
Residential/Agricultural Real	5.253000	5.151800	5.021211	5.106804
Commercial/Industrial and Public Utility Real	5.300000	5.247100	5.194184	5.190322
General Business and Public Utility Personal	5.300000	5.300000	5.300000	5.300000

2006	2005	2004	2003	2002	2001
\$3.319512	\$3.319370	\$3.349888	\$3.349599	\$3.348545	\$3.350011
3.491972	3.490914	3.489685	3.489685	3.489685	3.489685
3.950000	3.950000	3.950000	3.950000	3.950000	3.950000
3.764315	3.761901	4.504661	4.503926	4.499379	4.612574
4.665022	4.665022	5.639556	5.639560	5.639556	5.639556
4.800000	4.800000	5.800000	5.800000	5.800000	5.800000
4.439062	4.436888	4.612138	4.609312	4.604626	4.374988
4.664862	4.664862	4.699578	4.699558	4.699578	4.629928
4.800000	4.800000	4.800000	4.800000	4.800000	4.800000
3.495764	3.495467	3.600716	3.600697	3.600056	3.634587
3.662981	3.662981	3.698646	3.698646	3.698646	3.698646
3.800000	3.800000	3.800000	3.800000	3.800000	3.800000
5.027204	5.025896	5.211298	5.209814	5.204936	5.490110
5.919002	5.919002	6.067552	6.067552	6.053422	6.105414
6.800000	6.800000	6.800000	6.800000	6.800000	6.800000
5.762810	5.457832	5.721239	5.719620	5.717843	5.900000
5.763773	5.536094	5.898693	5.898693	5.897627	5.897627
5.900000	5.900000	5.900000	5.900000	5.900000	5.900000
3.838684	3.836894	4.661837	4.661822	4.516145	5.708540
3.938602	3.938602	4.809212	4.809212	5.036658	6.361694
4.000000	4.000000	5.000000	5.000000	5.500000	7.000000
3.152611	3.152076	3.200000	3.065726	3.064815	3.092973
3.169441	3.169441	3.200000	3.130045	3.129905	3.129905
3.200000	3.200000	3.200000	3.200000	3.200000	3.200000
5.106224	5.008870	4.794323	4.340696	4.338115	4.533688
5.181934	5.152417	5.109421	4.921886	4.921607	4.941620
5.300000	5.300000	5.300000	5.300000	5.300000	5.300000

(continued)

Tuscarawas County, Ohio
Property Tax Rates - Direct and Overlapping Governments (continued)
(per \$1,000 of assessed value)
Last Ten Years

	2010	2009	2008	2007
Washington Township				
Residential/Agricultural Real	\$4.659100	\$4.800000	\$2.800000	\$2.800000
Commercial/Industrial and Public Utility Real	4.800000	4.800000	2.800000	2.800000
General Business and Public Utility Personal	4.800000	4.800000	2.800000	2.800000
Wayne Township				
Residential/Agricultural Real	6.031100	6.012300	6.012450	6.318780
Commercial/Industrial and Public Utility Real	6.565900	6.545200	6.545138	6.545138
General Business and Public Utility Personal	10.800000	10.800000	10.800000	10.800000
York Township				
Residential/Agricultural Real	5.839300	5.724400	5.723642	5.900000
Commercial/Industrial and Public Utility Real	5.900000	5.900000	5.900000	5.900000
General Business and Public Utility Personal	5.900000	5.900000	5.900000	5.900000
Other Units:				
General Health District				
Residential/Agricultural Real	0.876200	0.857100	0.855813	0.906499
Commercial/Industrial and Public Utility Real	0.999900	0.944100	0.940485	0.960514
General Business and Public Utility Personal	1.000000	1.000000	1.000000	1.000000
Newcomerstown Public Library				
Residential/Agricultural Real	0.459800	0.451300	0.450591	0.482109
Commercial/Industrial and Public Utility Real	0.745000	0.727700	0.727801	0.727974
General Business and Public Utility Personal	1.000000	1.000000	1.000000	1.000000
Tri-County Ambulance District				
Residential/Agricultural Real	0.744200	0.753400	0.752175	0.796851
Commercial/Industrial and Public Utility Real	1.164800	1.118000	1.118180	1.118398
General Business and Public Utility Personal	1.500000	1.500000	1.500000	1.500000
Tri-Division Ambulance District				
Residential/Agricultural Real	3.988200	4.000000	2.851081	2.822550
Commercial/Industrial and Public Utility Real	3.601400	3.569600	3.403755	3.401704
General Business and Public Utility Personal	4.000000	4.000000	4.500000	4.500000
Tuscarawas County Public Library				
Residential/Agricultural Real	0.500000	0.640000	0.286534	0.313999
Commercial/Industrial and Public Utility Real	0.500000	0.640000	0.345031	0.369859
General Business and Public Utility Personal	0.500000	0.640000	0.460000	0.480000
Lawrence Township Recreational District				
Residential/Agricultural Real	0.248500	0.236200	0.235492	0.249118
Commercial/Industrial and Public Utility Real	0.325000	0.314300	0.314347	0.314347
General Business and Public Utility Personal	0.500000	0.500000	0.500000	0.500000

2006	2005	2004	2003	2002	2001
\$2.800000	\$2.800000	\$2.800000	\$2.800000	\$2.800000	\$2.800000
2.800000	2.800000	2.800000	2.800000	2.800000	2.800000
2.800000	2.800000	2.800000	2.800000	2.800000	2.800000
6.318083	6.307799	6.760079	6.757006	6.739779	6.869933
6.545138	6.545138	7.679417	7.679417	7.679417	7.671876
10.800000	10.800000	10.800000	10.800000	10.800000	10.800000
5.383523	5.382350	5.637266	5.635964	5.626346	5.244677
5.481131	5.481131	5.900000	5.900000	5.900000	5.382446
5.900000	5.900000	5.900000	5.900000	5.900000	5.900000
0.906107	0.905118	1.000000	0.624056	0.622914	0.681152
0.959057	0.956940	1.000000	0.788068	0.782938	0.803132
1.000000	1.000000	1.000000	1.000000	1.000000	1.000000
0.481684	0.481488	0.548188	0.547768	0.546775	0.584342
0.727974	0.727159	0.783895	0.783895	0.783662	0.781258
1.000000	1.000000	1.000000	1.000000	1.000000	1.000000
0.795812	0.794884	0.909335	0.908858	0.907418	0.965506
1.118811	1.117737	1.193828	1.193828	1.193536	1.190554
1.500000	1.500000	1.500000	1.500000	1.500000	1.500000
2.998023	3.006969	3.056889	0.434512	0.435628	0.446590
3.181384	3.205923	3.246342	0.381844	0.380346	0.374482
4.500000	4.500000	4.500000	1.500000	1.500000	1.500000
0.313971	0.303830	0.287483	0.287372	0.287068	0.301698
0.369211	0.358820	0.337067	0.336715	0.334932	0.343757
0.480000	0.470000	0.440000	0.440000	0.440000	0.440000
0.248961	0.248564	0.268022	0.267652	0.267222	0.291563
0.314186	0.309685	0.340434	0.339672	0.339474	0.344137
0.500000	0.500000	0.500000	0.500000	0.500000	0.500000

(continued)

Tuscarawas County, Ohio
Property Tax Rates - Direct and Overlapping Governments (continued)
(per \$1,000 of assessed value)
Last Ten Years

	2010	2009	2008	2007
Gnadenhutten-Clay Union Cemetery				
Residential/Agricultural Real	\$0.479200	\$0.493100	\$0.492976	\$0.499696
Commercial/Industrial and Public Utility Real	0.500000	0.500000	0.500000	0.500000
General Business and Public Utility Personal	0.500000	0.500000	0.500000	0.500000
Mineral-Sandy Joint Ambulance District				
Residential/Agricultural Real	1.881400	1.824000	1.832210	1.960665
Commercial/Industrial and Public Utility Real	2.500000	2.500000	2.500000	2.393265
General Business and Public Utility Personal	2.500000	2.500000	2.500000	2.500000
Delaware Valley Joint Fire District				
Residential/Agricultural Real	2.400600	2.500000	2.011495	2.161560
Commercial/Industrial and Public Utility Real	2.500000	2.500000	2.405960	2.405960
General Business and Public Utility Personal	2.500000	2.500000	2.500000	2.500000
Union Cemetery				
Residential/Agricultural Real	0.624400	0.623400	0.622507	0.656526
Commercial/Industrial and Public Utility Real	1.237100	1.244600	1.236719	1.237258
General Business and Public Utility Personal	1.980000	1.980000	1.980000	1.980000

The rates presented for a particular calendar year are the rates that, when applied to the assessed values presented in the Assessed Value Table, generated the property tax revenue billed in that year.

Rates may only be raised by obtaining the approval of a majority of the voters at a public election.

Real property tax rates are reduced so that inflationary increases in value do not generate additional taxes.

Source: Office of the County Auditor, Tuscarawas County, Ohio

2006	2005	2004	2003	2002	2001
\$0.500000	\$0.000000	\$0.303554	\$0.303760	\$0.303320	\$0.332366
0.500000	0.000000	0.500000	0.500000	0.500000	0.500000
0.500000	0.000000	0.500000	0.500000	0.500000	0.500000
1.959330	1.956902	2.238277	2.236597	2.226870	2.500000
2.393265	2.393265	2.500000	2.500000	2.500000	2.500000
2.500000	2.500000	2.500000	2.500000	2.500000	2.500000
2.158515	2.157177	2.499930	1.821080	1.821252	1.922135
2.414482	2.414482	2.500000	1.956217	1.956217	1.956217
2.500000	2.500000	2.500000	2.500000	2.500000	2.500000
0.655683	0.654690	0.737059	0.736338	0.734680	0.818600
1.224945	1.223703	1.301443	1.306585	1.304689	1.303762
1.980000	1.980000	1.980000	1.980000	1.980000	1.980000

Tuscarawas County, Ohio
Property Tax Levies and Collections (1)
Last Ten Years

Collection Year	Current Tax Levy	Current Tax Collections	Percent of Current Tax Collections to Current Tax Levy	Delinquent Tax Collections (2)	Total Tax Collections	Percent of Total Tax Collections to Current Tax Levy (3)
2010	\$10,010,746	\$9,627,561	96.17%	\$303,720	\$9,931,281	99.21%
2009	9,840,536	9,533,933	96.88	316,129	9,850,062	100.10
2008	10,190,088	9,871,417	96.87	321,470	10,192,887	100.03
2007	10,346,388	10,081,415	97.44	307,284	10,388,699	100.41
2006	10,257,148	9,965,881	97.16	312,267	10,278,148	100.20
2005	10,527,175	10,243,938	97.31	308,252	10,552,190	100.24
2004	10,128,268	9,760,284	96.37	346,746	10,107,030	99.79
2003	9,956,735	9,577,384	96.19	344,876	9,922,260	99.65
2002	9,916,565	9,462,742	95.42	322,162	9,784,904	98.67
2001	9,572,694	9,194,566	96.05	316,190	9,510,756	99.35

Source: Office of the Auditor, Tuscarawas County, Ohio

(1) Includes Homestead/Rollback taxes assessed locally, but distributed through the State and reported as Intergovernmental revenue.

(2) The County does not identify delinquent tax collections by tax year.

(3) Penalties and interest are included, since by Ohio law they become part of the tax obligation as assessment occurs.

Tuscarawas County, Ohio
Principal Real Property Taxpayers
2010 and 2001 (1)

Name of Taxpayer	2010	
	Assessed Value	Percent of Real Property Assessed Value
Glimcher Properties Limited Partnership	\$16,159,820	1.01 %
Muskingum Watershed Conservancy District	9,763,220	0.62
The Belden Brick Company	7,602,190	0.48
Newpointe Community Church	5,337,500	0.34
Artex Oil Company	4,353,900	0.27
RHDK Investments, LLC	3,268,990	0.21
IMCO Recycling of Ohio, LLC	2,834,110	0.18
The Dutch Corporation	2,615,830	0.17
Holmes Limestone Company	2,574,150	0.16
Park Village Assisted Living, LLC	2,271,600	0.14
Totals	\$56,781,310	3.58 %
Total Real Property Assessed Valuation	\$1,584,147,530	

Name of Taxpayer	2001	
	Assessed Value	Percent of Real Property Assessed Value
Glimcher Properties Limited Partnership	\$16,938,980	1.54 %
Muskingum Watershed Conservancy District	7,762,160	0.71
The Belden Brick Company	6,076,730	0.55
Holmes Limestone Company	3,389,414	0.31
New Plan Realty Trust	3,284,480	0.30
Wal-Mart Stores, Incorporated	3,203,220	0.29
Wade, William J. Trustee	2,823,470	0.26
Allied Machine and Engineering Company	2,215,973	0.20
Commonwealth Aluminum Concast, Incorporated	1,814,957	0.17
Greer Steel Company	1,730,992	0.16
Totals	\$49,240,376	4.49 %
Total Real Property Assessed Valuation	\$1,096,634,230	

(1) The amounts presented represent the assessed values upon which 2010 and 2001 collections were based.

Source: Office of the Auditor, Tuscarawas County, Ohio

Tuscarawas County, Ohio
Principal Tangible Personal Property Taxpayers
 2010 and 2001 (1)

Name of Taxpayer	2010	
	Assessed Value	Percent of Tangible Personal Property Assessed Value
Verizon North, Incorporated	\$899,900	54.35 %
Ohio Bell Telephone Company	259,970	15.70
New Par	125,580	7.58
Alltel Communications of Ohio	111,920	6.76
MCI Communications Services, Incorporated	93,480	5.65
New Cingular Wireless PCS, LLC	74,780	4.52
Sprintcom, Incorporated	30,300	1.83
T-Mobile Central, LLC	19,790	1.20
Ameritech Advanced Data Services of Ohio, Incorporated	11,720	0.71
TWC Digital Phone, LLC	9,880	0.59
Total	\$1,637,320	98.89 %
Total Personal Property Assessed Valuation	\$1,655,700	

Name of Taxpayer	2001	
	Assessed Value	Percent of Tangible Personal Property Assessed Value
Gradall Industries, Incorporated	\$16,253,200	7.32 %
Commonwealth Aluminum Concast, Incorporated	14,573,210	6.56
The Belden Brick Company	12,136,070	5.47
Dover Chemical Corporation	9,965,861	4.49
International Paper/Union Camp Corporation	8,491,650	3.83
Greer Steel Company	7,888,810	3.55
Allied Machine and Engineering	7,678,880	3.46
Snyder Laboratories, Incorporated	3,071,910	1.38
Stone Container Corporation	2,737,400	1.24
Timken Company	2,729,720	1.23
Total	\$85,526,711	38.53 %
Total Personal Property Assessed Valuation	\$221,986,520	

(1) The amounts presented represent the assessed values upon which 2010 and 2001 collections were based.

Source: Office of the Auditor, Tuscarawas County, Ohio

Tuscarawas County, Ohio
Principal Public Utilities Tangible Personal Property Taxpayers
2010 and 2001 (1)

Name of Taxpayer	2010	
	Assessed Value	Percent of Public Utility Assessed Value
Ohio Power Company	\$39,922,370	54.64 %
East Ohio Gas Company DBA Dominion East Ohio	12,999,140	17.79
Dominion Transmission, Incorporated	8,449,920	11.56
Tennessee Gas Pipeline Company	4,492,720	6.15
Frontier Power Company	1,292,060	1.77
Guernsey-Muskingum Electric Company	1,260,420	1.72
Ohio Edison Company	902,130	1.23
Columbia Gas of Ohio, Incorporated	617,020	0.84
Piedmont Gas Company	408,580	0.56
Holmes Wayne Electric Cooperative, Incorporated	370,100	0.51
Total	\$70,714,460	96.77 %
Total Public Utilities Tangible Personal Property Assessed Valuation	\$73,077,780	

Name of Taxpayer	2001	
	Assessed Value	Percent of Public Utility Assessed Value
Ohio Power Company	\$32,648,950	34.21 %
East Ohio Gas Company	22,682,130	23.77
CNG Transmission Corporation	11,691,460	12.25
GTE North, Incorporated	11,470,900	12.02
Ohio Bell Telephone Company	2,834,110	2.97
Tennessee Gas Pipeline Company	2,035,660	2.13
Columbia Gas of Ohio, Incorporated	1,898,860	1.99
American Municipal Power-Ohio, Incorporated	1,428,190	1.50
MCI Telecommunications Corporation	1,241,800	1.30
Ohio Edison Company	910,210	0.95
Total	\$88,842,270	93.09 %
Total Public Utilities Tangible Personal Property Assessed Valuation	\$95,434,850	

(1) The amounts presented represent the assessed values upon which 2010 and 2001 collections were based.

Source: Office of the Auditor, Tuscarawas County, Ohio

Tuscarawas County, Ohio
*Ratio of Outstanding Debt to
Total Personal Income and Debt Per Capita
Last Ten Years*

Year	Governmental Activities			Business-type Activities		
	General Obligation Bonds	Bond Anticipation Notes	Capital Leases	OPWC Loans Payable	OWDA Loans Payable	Capital Leases
2010	\$1,450,000	\$828,000	\$20,447	\$1,766,684	\$4,334,461	\$271,000
2009	0	866,000	29,909	1,603,657	4,280,253	278,000
2008	0	902,000	22,555	1,296,811	3,242,797	285,000
2007	0	937,000	12,500	1,291,405	1,203,506	291,000
2006	0	970,000	29,517	953,121	1,319,591	297,000
2005	0	1,000,000	68,660	792,058	1,424,555	303,000
2004	0	0	140,138	675,803	1,368,189	308,000
2003	0	0	209,385	723,058	1,452,744	313,000
2002	0	0	184,910	770,313	1,538,163	318,000
2001	0	0	180,681	660,818	1,618,977	323,000

Source: Tuscarawas County Auditor

Note: Personal Income and Population amounts can be found on page S44

Total Debt	Percentage of Personal Income	Per Capita
\$8,670,592	0.0032 %	\$93.65
7,057,819	0.0026	77.44
5,749,163	0.0021	62.95
3,735,411	0.0014	40.93
3,569,229	0.0014	39.19
3,588,273	0.0015	39.30
2,492,130	0.0011	27.21
2,698,187	0.0012	29.51
2,811,386	0.0013	30.77
2,783,476	0.0013	30.54

Tuscarawas County, Ohio

Legal Debt Margin

Last Ten Years

	2010	2009	2008	2007
Tax Valuation	\$1,658,881,010	\$1,685,331,920	\$1,667,129,360	\$1,625,928,643
Debt Limit (1)	39,972,025	40,633,298	40,178,234	39,148,216
Amount of Debt Applicable to Debt Limit				
General Obligation Bonds	1,450,000	0	0	0
Bond Anticipation Note	828,000	866,000	902,000	937,000
Amount of Debt Subject to Limit	2,278,000	866,000	902,000	937,000
Legal Debt Margin	<u>\$37,694,025</u>	<u>\$39,767,298</u>	<u>\$39,276,234</u>	<u>\$38,211,216</u>
Legal Debt Margin as a Percentage of the Debt Limit	94.30%	97.87%	97.76%	97.61%
Unvoted Debt Limit (2)	\$16,588,810	\$16,853,319	\$16,671,294	\$16,259,286
Amount of Debt Subject to Limit	2,278,000	866,000	902,000	937,000
Unvoted Legal Debt Margin	<u>\$14,310,810</u>	<u>\$15,987,319</u>	<u>\$15,769,294</u>	<u>\$15,322,286</u>
Unvoted Legal Debt Margin as a Percentage of the Unvoted Debt Limit	86.27%	94.86%	94.59%	94.24%

(1) Ohio Bond Law sets a limit calculated as follows:

Three percent of the first \$100,000,000 of the tax valuation

One and one-half percent of the next \$200,000,000 of the tax valuation

Two and one-half percent of the amount of the tax valuation in excess of \$300,000,000

(2) Ohio Bond Law sets a limit of one percent of the tax valuation

Source: Tuscarawas County Auditor

2006	2005	2004	2003	2002	2001
\$1,643,283,113	\$1,669,563,749	\$1,532,930,870	\$1,506,195,424	\$1,498,865,735	\$1,414,055,600
39,582,078	40,239,094	36,823,272	36,154,886	35,971,643	33,851,390
0	0	0	0	0	0
970,000	1,000,000	0	0	0	0
970,000	1,000,000	0	0	0	0
<u>\$38,612,078</u>	<u>\$39,239,094</u>	<u>\$36,823,272</u>	<u>\$36,154,886</u>	<u>\$35,971,643</u>	<u>\$33,851,390</u>
97.55%	97.51%	100.00%	100.00%	100.00%	100.00%
\$16,432,831	\$16,695,637	\$15,329,309	\$15,061,954	\$14,988,657	\$14,140,556
970,000	1,000,000	0	0	0	0
<u>\$15,462,831</u>	<u>\$15,695,637</u>	<u>\$15,329,309</u>	<u>\$15,061,954</u>	<u>\$14,988,657</u>	<u>\$14,140,556</u>
94.10%	94.01%	100.00%	100.00%	100.00%	100.00%

Tuscarawas County, Ohio
Pledged Revenue Coverage
Sewer
Last Nine Years

Year	Sewer Operating Revenues (1)	Sewer Operating Expenses (2)	Net Available Revenues	Debt Service (3)		Coverage
				Principal	Interest	
2010	\$2,206,260	\$1,266,215	\$940,045	\$210,230	\$89,085	3.14
2009	2,698,402	1,520,321	1,178,081	247,116	59,303	3.84
2008	1,433,478	969,066	464,412	198,304	35,973	1.98
2007	1,161,580	954,136	207,444	130,654	41,438	1.21
2006	1,183,107	1,148,161	34,946	127,018	46,572	0.20
2005	1,135,871	1,266,630	(130,759)	112,958	46,504	(0.82)
2004	1,127,065	828,889	298,176	64,186	41,432	2.82
2003	1,190,485	858,235	332,250	65,779	47,261	2.94
2002	1,004,586	821,951	182,635	55,258	53,018	1.69

(1) Includes other non-operating revenues.

(2) Direct operating expenses do not include depreciation expense.

(3) Revenue debt includes both OPWC and OWDA loans payable and capital leases payable solely from net revenues in the sewer enterprise fund.

Source: Tuscarawas County Auditor

Note: Information prior to 2002 is not available.

Tuscarawas County, Ohio
Pledged Revenue Coverage
Water
Last Nine Years

Year	Water Operating Revenues (1)	Water Operating Expenses (2)	Net Available Revenues	Debt Service (3)		Coverage
				Principal	Interest	
2010	\$711,851	\$704,454	\$7,397	\$88,508	\$15,604	0.07
2009	639,256	618,423	20,833	86,945	17,166	0.20
2008	653,491	820,797	(167,306)	81,684	18,650	(1.67)
2007	659,913	643,108	16,805	76,495	20,063	0.17
2006	677,654	620,887	56,767	73,390	21,407	0.60
2005	623,993	599,001	24,992	68,845	21,713	0.28
2004	649,758	539,661	110,097	67,624	22,877	1.22
2003	658,717	585,279	73,438	66,895	24,536	0.80
2002	624,841	448,321	176,520	65,347	26,185	1.93

(1) Includes other non-operating revenues, except federal and state subsidies.

(2) Direct operating expenses do not include depreciation expense.

(3) Revenue debt includes both OPWC and OWDA loans payable solely from net revenues in the water enterprise fund.

Source: Tuscarawas County Auditor

Note: Information prior to 2002 is not available.

Tuscarawas County, Ohio
Demographic and Economic Statistics
Last Ten Years

Year	Population (1)	Personal Income (2) (in thousands)	Per Capita Personal Income	Unemployment Rate (3)
2010	92,582	\$2,677,442	\$28,920	9.50 %
2009	91,137	2,677,442	29,378	11.90
2008	91,330	2,677,442	29,316	6.20
2007	91,263	2,615,703	28,661	5.40
2006	91,085	2,496,351	27,407	5.10
2005	91,309	2,403,544	26,323	5.90
2004	91,576	2,326,891	25,409	5.90
2003	91,419	2,259,634	24,717	6.00
2002	91,374	2,178,239	23,839	5.70
2001	91,138	2,134,401	23,419	4.70

Sources: (1) U.S. Department to Commerce - Bureau of Census
(2) U.S. Department of Commerce - Bureau of Economic Analysis
(3) Ohio Department of Job and Family Services - Office of Workforce Development

Tuscarawas County, Ohio
Principal Employers
Current Year and Nine Years Ago

Employer	Nature of Business	2010			2001		
		Number of Employees	Rank	Percentage of Total County Employment	Number of Employees	Rank	Percentage of Total County Employment
Union Hospital	Health Care	865	1	2.03 %	650	2	1.51 %
Gradall Company	Construction Equipment	445	2	1.04	700	1	1.62
The Belden Brick Company	Face and Acid Proof Brick	394	3	0.92	403	3	0.94
Lauren International, Incorporated	Gaskets, Dense Rubber, Etc.	300	4	0.70	350	5	0.81
Allied Machine and Engineering	Spade and Flat Drills, Holders, Etc.	250	5	0.59	360	4	0.84
Marlite	Paneling/Doors/Restroom Partitions	250	5	0.59	300	8	0.70
Copley Ohio Newspapers	Newspaper Publishing	245	7	0.57	250	10	0.58
Zhongding USA, Incorporated	Rubber Product Manufacturing	218	8	0.51			
Cable Manufacturing and Assembly	Control Cables	200	9	0.47	250	10	0.58
Commonwealth Aluminum Concast	Aluminum Products	200	9	0.47			
Dover Chemical Corporation	Chemical Producer	200	9	0.47			
Zimmer Patient Care	Surgical Equipment				350	5	0.81
Altivity Packaging, LLC	Paper/Cardboard Products				350	5	0.81
Arizona Chemical Company	Polyamides, Fatty Acid Derivatives				275	9	0.64
Express Packaging	Packaging Service				250	10	0.58
Total		<u>3,567</u>		<u>8.35 %</u>	<u>4,488</u>		<u>10.41 %</u>
Total Employment within the County		<u>42,700</u>			<u>43,100</u>		

Sources: Tuscarawas County and the 2010 Ohio Industrial Directory, published by Harris Publishing Company

Tuscarawas County, Ohio
County Government Employees by Function/Activity
Last Ten Years

	2010	2009	2008	2007
General Government				
Legislative and Executive				
Commissioners	6.00	6.00	6.00	6.00
Auditor	20.00	19.00	22.00	22.00
Treasurer	5.00	6.50	6.50	6.50
Prosecuting Attorney	14.00	12.00	16.00	15.00
Board of Elections	14.00	16.25	15.00	14.00
Recorder	4.00	4.00	4.00	4.00
Buildings and Grounds	7.00	6.00	7.00	7.00
Data Processing	4.00	4.00	4.00	4.00
Certificate of Title Administration	12.00	9.25	11.00	10.00
Judicial				
Common Pleas Court	15.00	14.50	15.00	17.00
Probate Court	6.00	6.00	6.00	6.00
Juvenile Court	18.00	19.50	21.00	22.00
Municipal Court	6.00	6.00	6.00	6.00
County Court	15.00	13.50	15.00	15.00
Clerk of Courts	15.00	12.50	14.00	15.00
Law Library	2.00	1.50	1.00	1.00
Public Safety				
Sheriff	36.00	35.00	38.00	35.00
Jail Operations	45.00	44.00	48.00	46.00
Probation	6.00	5.00	5.00	5.00
911 Dispatch Center	23.00	22.00	20.00	21.00
Homeland Security and Emergency Management	4.00	4.00	4.00	4.00
Coroner	2.00	2.00	2.00	2.00
Public Works				
Engineer	37.00	38.00	33.00	29.00
Map Office	0.00	0.00	2.00	2.00
Sewer District	12.00	12.50	11.00	9.00
Water District	7.00	7.50	6.00	6.00
Solid Waste Grant	2.00	2.00	2.00	2.00
Health				
MRDD	134.00	129.50	142.00	134.00
Dog and Kennel	4.00	3.50	5.00	4.00
Human Services				
Income Maintenance	46.00	46.00	50.00	50.00
Children's Services	31.00	31.00	32.00	35.00
Shared Employees	20.00	20.00	22.00	19.00
Veteran Services	11.00	10.00	10.00	9.00
Child Support Enforcement	39.00	36.25	44.00	44.00
County Home	0.00	0.00	36.00	32.00
Community and Economic Development	3.00	3.00	3.00	3.00
Total	<u>625.00</u>	<u>607.75</u>	<u>684.50</u>	<u>661.50</u>

Method: 1.00 for each full-time, 0.50 for each part-time and 0.25 for each seasonal employee

Sources: Departmental and County Auditor Payroll records

2006	2005	2004	2003	2002	2001
5.00	5.00	5.00	5.00	5.50	6.50
19.00	18.00	18.00	18.00	19.00	19.00
6.25	6.50	6.75	6.50	6.75	6.50
14.00	16.00	14.00	15.00	15.00	13.00
10.00	10.00	10.00	10.00	12.00	9.00
4.00	4.00	4.00	5.00	5.00	5.00
5.00	5.00	4.00	6.00	4.00	6.00
4.00	4.50	4.50	4.00	5.00	5.00
9.00	9.00	8.00	10.00	7.00	8.00
15.00	15.00	15.00	16.00	16.00	17.00
6.00	6.00	6.00	6.00	6.00	6.00
25.00	18.00	14.00	14.00	14.00	17.00
5.00	5.00	5.00	5.00	4.00	3.00
15.00	14.00	13.00	13.00	12.00	12.00
14.00	14.00	14.00	15.00	15.00	14.00
1.00	1.00	1.00	1.00	1.00	1.00
34.00	34.00	34.00	33.00	32.00	32.00
47.00	46.00	48.00	48.00	48.00	47.00
5.00	5.00	4.00	4.00	4.00	4.00
22.00	22.00	21.00	21.00	19.00	20.00
4.00	4.25	4.50	4.00	4.00	4.00
2.00	2.00	2.00	2.00	2.00	2.00
34.00	35.00	35.00	36.00	36.00	36.00
2.00	2.00	3.00	3.00	4.00	4.00
9.00	10.00	9.00	9.00	9.00	9.00
6.00	6.00	4.00	4.00	4.00	4.00
5.00	4.00	4.50	5.00	5.00	5.00
138.00	133.00	136.00	136.00	135.00	134.00
4.00	4.00	3.00	3.00	3.00	3.00
46.00	45.00	44.00	45.00	46.00	49.00
36.00	37.00	37.00	39.00	39.00	36.00
18.00	16.00	17.00	17.00	17.00	16.00
5.00	5.00	5.00	5.00	5.00	4.00
44.00	44.00	46.00	45.00	51.00	50.00
29.00	29.00	29.00	27.00	28.00	28.00
3.00	3.00	3.00	3.00	3.00	3.00
<u>650.25</u>	<u>637.25</u>	<u>631.25</u>	<u>638.50</u>	<u>641.25</u>	<u>638.00</u>

Tuscarawas County, Ohio
Operating Indicators by Function/Activity
Last Ten Years

	2010	2009	2008	2007
General Government				
Legislative and Executive				
Commissioners				
Number of resolutions	1,234	1,238	1,211	1,061
Number of meetings	101	101	99	103
Auditor				
Number of non-exempt conveyances	1,576	1,469	1,797	2,077
Number of exempt conveyances	1,525	1,561	1,647	1,758
Number of real estate transfers	3,101	3,030	3,444	3,835
Number of personal property returns	16	17	640	1,050
Number of non-payroll checks issued	25,947	27,067	28,752	28,304
Number of payroll checks issued	7,461	8,414	9,755	9,738
Number of payroll direct deposits	12,223	11,697	15,795	10,869
Treasurer				
Number of parcels billed	61,567	61,567	63,801	61,700
Return on portfolio (cash basis)	\$433,904	\$1,093,128	\$2,039,825	\$2,660,919
Prosecuting Attorney				
Number of cases - criminal	518	599	553	445
Number of cases - civil stalking	92	90	86	58
Number of cases - domestic violence	172	144	139	114
Board of Elections				
Number of registered voters	59,920	58,771	59,778	56,625
Number of voters last general election	29,875	24,702	43,650	23,992
Percentage of register voters that voted	49.86%	42.03%	73.02%	42.37%
Recorder				
Number of deeds recorded	2,783	3,545	3,606	3,788
Number of mortgages recorded	3,213	3,011	3,673	4,836
Data Processing				
Number of users served	309	368	352	352
Risk Management				
Number of claims	4	2	9	2
Judicial				
Common Pleas Court- General Division				
Number of civil cases filed	1,341	1,358	948	992
Number of criminal cases filed	323	335	300	456
Number of D.R. filings including post-decree	1,159	579	1,067	1,044
Juvenile Court				
Number of Delinquencies filed	410	502	529	539
Number of Traffic Cases	455	467	511	537
Number of Neglect/Abuse Cases	66	41	47	50
Number of Unruly Cases	113	94	111	111
Number of Contributing Cases	57	52	12	20
Number of Parentage cases	443	433	404	382
Number of Tobacco cases	2	0	6	9

2006	2005	2004	2003	2002	2001
1,208	1,239	1,284	1,151	1,107	1,084
98	99	101	100	106	103
3,195	2,521	2,508	2,335	2,131	2,102
1,822	1,781	1,853	1,765	1,886	1,967
5,017	4,302	4,361	4,100	4,017	4,069
1,172	1,299	1,323	1,353	N/A	N/A
26,976	26,535	32,011	35,399	35,469	36,593
10,485	11,172	11,821	13,549	14,581	16,225
9,490	8,736	7,890	6,953	5,299	3,835
61,694	61,309	61,021	60,457	59,966	59,413
\$2,384,094	\$1,810,133	\$1,215,714	\$1,023,794	\$1,554,615	\$2,794,076
365	328	358	291	383	300
31	24	14	19	19	17
86	93	72	96	63	65
56,295	54,768	55,656	51,633	53,907	52,698
31,593	25,266	43,786	25,682	26,248	20,984
56.12%	46.13%	78.63%	49.74%	48.69%	39.82%
4,044	2,317	4,154	3,941	3,759	3,803
5,625	6,533	6,742	9,176	7,751	7,659
363	N/A	N/A	N/A	N/A	N/A
10	7	15	23	33	28
891	832	799	758	834	732
379	366	380	319	392	315
600	595	546	627	580	600
482	541	641	668	724	841
578	551	557	718	899	849
67	63	61	62	54	52
106	108	102	114	108	161
13	17	11	12	16	18
419	442	382	405	328	313
13	21	20	20	27	38

(continued)

Tuscarawas County, Ohio
Operating Indicators by Function/Activity (continued)
Last Ten Years

	2010	2009	2008	2007
Probate Court				
Number of Estates filed	423	440	505	479
Number of Guardianships filed	33	40	57	45
Number of Civil cases filed	8	9	9	8
Number of Adoptions filed	40	69	83	63
Number of Minor Settlements filed	9	8	9	12
Number of Name Changes filed	19	28	23	26
Number of Marriage Licenses filed	551	576	558	567
Tuscarawas County Court				
Number of civil cases filed	461	669	891	763
Number of criminal cases filed	769	759	823	872
Number of traffic cases filed	2,774	3,197	2,884	2,717
Number of civil cases terminated	560	759	970	703
Number of criminal cases terminated	1,269	1,247	1,407	922
Number of traffic cases terminated	3,171	3,595	3,278	2,773
Clerk of Courts				
Number of civil cases filed	1,441	1,358	948	983
Number of criminal cases filed	338	335	300	456
Number of Court of Appeals cases filed	48	69	76	78
Number of Domestic cases filed	653	579	583	578
Number of MWCD Objections filed	0	1	1	7
Number of Motor Vehicle Titles Issued	56,118	65,683	70,383	69,955
Public Safety				
Sheriff				
Jail Operation				
Average daily jail census	94	108	116	102
Prisoners transported	942	1,125	1,355	N/A
Number of miles transporting prisoners	27,392	33,730	42,142	N/A
Average days served per prisoner	50	27	30	30
Average daily housing cost	\$82	\$73	\$50	\$50
Average cost per meal served	\$1.59	\$1.39	\$1.53	\$1.42
Enforcement				
Number of incidents reported	7,454	8,208	8,693	12,606
Number of calls responded to	17,003	16,325	18,990	N/A
Number of papers served	3,380	3,643	3,676	N/A
Number of telephone calls	48,901	44,612	48,996	40,425
Court Security Hours	4,553	5,184	6,546	6,240
Number of sheriff's sales	404	369	368	391
Number of CCW Licenses Issued	418	489	532	880
Number of registered SORN offenders	118	185	136	115
Homeland Security & Emergency Management				
Number of Haz-Mat Responses	1	6	7	12
Public Works				
Engineer				
Miles of roads resurfaced	18.1	20.2	9.1	27.0
Number of bridges replaced/improved	9	9	10	12
Number of culverts built/replaced/improved	35	48	43	26

2006	2005	2004	2003	2002	2001
431	547	506	506	534	549
52	70	46	80	40	48
8	5	4	8	5	2
64	64	69	45	50	50
28	10	8	11	12	15
16	21	31	21	24	16
589	590	643	633	691	707
715	659	577	618	594	591
889	870	882	852	868	965
2,503	1,865	1,873	3,928	3,580	2,825
684	624	596	633	604	563
950	888	974	840	1,116	842
2,488	1,857	1,980	4,066	3,952	2,541
891	832	799	758	834	732
379	366	380	319	392	315
73	85	81	97	99	118
600	595	546	627	580	600
5,256	1	1	1	9	1
63,024	66,971	65,275	61,256	64,745	64,936
N/A	N/A	90	84	96	85
N/A	N/A	1,181	1,265	1,239	989
N/A	N/A	54,910	53,890	53,128	68,508
N/A	N/A	46	9	12	N/A
N/A	N/A	\$45	\$45	\$45	N/A
\$1.68	N/A	\$1.43	\$1.52	\$1.37	N/A
12,623	12,577	12,607	12,557	N/A	N/A
N/A	N/A	8,173	8,004	8,401	8,195
N/A	N/A	4,000	N/A	N/A	N/A
40,231	39,271	38,802	38,288	40,133	25,835
5,976	5,976	5,976	5,976	5,976	5,976
N/A	N/A	243	N/A	N/A	N/A
N/A	N/A	N/A	N/A	N/A	N/A
N/A	N/A	N/A	N/A	N/A	N/A
6	13	20	17	26	21
25.0	26.0	26.0	27.5	48.0	40.5
20	14	19	23	33	18
37	48	33	68	33	68

(continued)

Tuscarawas County, Ohio
Operating Indicators by Function/Activity (continued)
Last Ten Years

	2010	2009	2008	2007
Sewer District				
Average daily sewage treated (in million gallons per day)	0.79	0.79	0.92	0.86
Number of tap-ins	17	130	21	7
Number of customers	4,370	3,800	3,693	3,689
Water District				
Average daily water treated (in million gallons per day)	0.63	0.57	0.55	0.55
Average daily water billed (in million gallons per day)	0.42	0.43	0.42	0.43
Number of tap-ins	4	14	8	11
Number of customers	2,660	2,397	2,406	2,410
Health				
MRDD				
Adult Program				
Days of Non-Vocational Attendance	32,354	34,042	34,237	32,127
Individuals Served (Non-Vocational)	204	202	229	200
Other Services (Adult Day, Home service)	30	57	81	179
Children's Program				
Days of Attendance (0-2 Years)	1,020	1,028	1,173	1,288
Days of Attendance (3-5 Years)	2,767	2,855	2,761	2,440
Days of Attendance (6-21 Years)	5,074	5,333	4,707	4,358
Individuals Served (Children)	173	103	104	166
Transportation (One Way Trips)				
Children's Programs	9,946	17,020	8,510	10,230
Adult Programs	52,946	64,471	54,312	53,682
Total Individuals served by the MRDD Board	609	512	579	545
Human Services				
Jobs and Family Services				
Average client count - food stamps	5,750	5,500	4,246	3,623
Average client count - day care	737	770	699	699
Average client count - Medicaid	3,650	7,400	6,715	6,386
Average client count - Ohio Works First	331	434	397	355
Average client count - utility assistance	0	252	744	1,737
Child Support Enforcement Agency				
Average number of active support orders	8,318	8,379	8,101	7,929
Percentage collected	68.06%	68.00%	70.13%	70.47%
Children's Services				
Average client count - foster care	86	95	127	134
Average client count - adoption	19	37	27	30
Veteran Services				
Number of clients served	17,043	15,642	20,880	19,059
Amount of benefits paid to county residents	\$311,708	\$324,850	\$389,565	\$349,159
Community and Economic Development				
Number of new enterprise zone agreements	2	1	2	2
Number of related infrastructure projects	5	6	7	4

Source: Tuscarawas County

2006	2005	2004	2003	2002	2001
0.94	1.09	0.84	0.70	0.72	0.73
34	15	17	18	17	50
3,656	3,622	3,607	3,590	3,572	3,555
0.53	0.52	0.53	0.57	0.57	0.51
0.42	0.41	0.36	0.42	0.49	0.51
8	14	4	5	49	33
2,389	2,381	2,367	2,363	2,358	2,309
33,930	34,425	35,217	34,091	33,700	32,650
194	207	198	201	206	205
137	112	125	103	89	N/A
13,720	10,498	7,740	4,860	7,920	1,066
3,458	2,534	2,700	2,160	2,160	2,941
5,642	5,430	4,680	4,140	4,680	4,312
213	216	199	179	190	N/A
11,236	10,154	8,961	9,457	10,729	10,287
60,643	61,293	61,892	61,900	60,394	60,975
544	535	522	483	485	N/A
3,020	3,013	2,860	2,459	2,143	1,978
616	594	661	734	752	831
6,263	6,110	5,957	5,612	5,163	5,798
448	417	454	449	370	319
1,242	1,088	984	1,076	883	1,873
7,695	7,477	7,398	7,322	7,127	6,979
71.67%	72.38%	72.52%	73.91%	74.40%	73.91%
145	133	82	77	70	59
37	16	20	9	19	10
17,391	12,929	14,248	13,627	13,053	12,062
\$331,472	\$246,985	\$213,515	\$202,687	\$216,266	\$146,009
2	3	8	6	0	2
5	6	5	6	8	8

Tuscarawas County, Ohio
Capital Asset Statistics by Function/Activity
Last Ten Years

	2010	2009	2008	2007
General Government				
Legislative and Executive				
Commissioners				
Administrative office space (square feet)	1,330	1,330	1,330	1,330
Auditor				
Administrative office space (square feet)	5,636	5,636	5,636	5,636
Number of vehicles	3	2	2	2
Treasurer				
Administrative office space (square feet)	1,333	1,333	1,333	1,333
Prosecuting Attorney				
Administrative office space (square feet)	3,734	3,734	3,734	3,734
Board of Elections				
Administrative office space (square feet)	3,120	3,120	3,120	3,120
Recorder				
Administrative office space (square feet)	2,420	2,420	2,420	2,420
Buildings and Grounds				
Administrative office space (square feet)				
Number of vehicles	3	2	2	2
Data Processing				
Administrative office space (square feet)	1,309	1,309	1,309	1,309
Judicial				
Common Pleas Court				
Number of court rooms	2	2	2	2
Probate Court				
Number of court rooms	1	1	1	1
Juvenile Court				
Number of court rooms	1	1	1	1
Number of vehicles	5	5	5	5
Municipal Court				
Number of court rooms	1	1	1	1
County Court				
Number of vehicles	2	1	1	1
Clerk of Courts				
Administrative office space (square feet)	3,422	3,422	3,422	3,422
Public Safety				
Sheriff				
Number of patrol vehicles	37	36	36	36
Probation				
Number of vehicles	2	2	2	2
Homeland Security & Emergency Management				
Number of emergency response vehicles	1	1	1	1

2006	2005	2004	2003	2002	2001
1,330	1,330	1,330	1,330	1,330	1,330
5,636	5,636	5,636	5,636	7,336	6,980
2	3	2	3	2	N/A
1,333	1,333	1,333	1,333	1,333	1,333
3,734	3,734	3,734	3,734	3,734	3,650
3,120	2,598	0	885	19,715	19,715
2,420	2,420	2,420	2,420	2,420	2,420
2	2	2	2	2	N/A
1,309	1,299	1,299	1,299	789	705
2	2	2	2	2	2
1	1	1	1	1	1
1	1	1	1	1	1
4	4	4	4	4	N/A
1	1	1	1	1	1
1	1	2	1	1	N/A
3,422	3,422	3,422	3,422	3,422	2,906
36	36	35	30	38	N/A
2	1	1	1	2	N/A
1	1	1	1	1	1

(continued)

Tuscarawas County, Ohio
Capital Asset Statistics by Function/Activity (continued)
Last Ten Years

	2010	2009	2008	2007
Public Works				
Engineer				
Centerline miles of roads	467	467	467	467
Number of bridges	274	274	274	263
Number of culverts	3,292	3,292	3,292	3,292
Number of traffic signs	2,636	2,636	2,636	2,636
Number of vehicles	56	54	54	54
Sewer District				
Number of treatment facilities	4	4	4	4
Number of pumping stations	20	20	20	20
Miles of sewer lines	73	73	73	73
Number of vehicles	8	8	8	8
Water District				
Number of treatment facilities	4	4	4	4
Miles of water lines	49	49	49	49
Number of vehicles	5	5	5	5
Human Services				
Jobs and Family Services				
Administrative office space (square feet)	11,994	11,994	11,994	11,994
Number of vehicles	2	2	2	2
Children Services				
Administrative office space (square feet)	12,484	12,484	12,484	12,484
Number of vehicles	7	7	7	7
Child Support Enforcement Agency				
Administrative office space (square feet)	1,500	1,500	1,500	1,500
Number of vehicles	2	2	2	2
Veteran Services				
Administrative office space (square feet)	2,584	2,584	2,584	2,584
Number of vehicles	1	1	1	1
County Home				
Number of vehicles	0	3	3	3

Source: Tuscarawas County

2006	2005	2004	2003	2002	2001
467	467	467	467	467	467
263	263	263	264	264	264
3,292	3,292	3,292	3,292	3,292	3,291
2,636	2,635	2,632	2,630	2,630	3,629
54	54	54	53	53	53
4	4	4	4	4	4
20	20	18	18	18	18
73	73	71	71	71	71
8	8	8	7	8	N/A
4	4	4	4	4	4
49	49	49	49	49	49
5	5	5	5	5	N/A
11,994	11,994	11,115	11,115	11,115	11,115
2	2	2	2	2	2
12,484	12,484	11,569	11,569	11,569	11,569
7	6	6	6	6	7
1,500	1,500	1,500	1,500	1,500	1,500
3	2	2	2	2	2
2,584	2,584	2,584	2,584	1,066	1,066
1	1	1	1	1	1
3	3	3	3	4	N/A

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Dave Yost • Auditor of State

TUSCARAWAS COUNTY FINANCIAL CONDITION

TUSCARAWAS COUNTY

CLERK'S CERTIFICATION

This is a true and correct copy of the report which is required to be filed in the Office of the Auditor of State pursuant to Section 117.26, Revised Code, and which is filed in Columbus, Ohio.

Susan Babbitt

CLERK OF THE BUREAU

CERTIFIED
SEPTEMBER 8, 2011